CENTRAL EXCISES MANUAL

FIRST EDITION.



Published under the authority of the Central Board of Revenue

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PREFACE

This Manual contains the Acts imposing Central Excise Duties passed by the Indian Legislature and all the notifications issued the eunder by the Central Government which are still in force. It replaces the existing publication. A collection of Acts and Orders relating to Central Excises which has become out of date due to the issue of a large number of notifications consequent on the centralisation of the administration of Central Lacises with effect from the 1st April 1938

2 The Manual is divided into two parts —

Part I —The Acts and Orders in force throughout British India except Berar

Part II — The Acts and Orders in force in Berar Part I is further divided into seven sections dealing with Motor Spirit Kerosene Silver Sugar Matches Mechanical Lighters and Iron and Steel

3 The notifications issued up to the 1st October 1938 have been included in this edition

R K NEHRU

Simla

The 1st October 1938

First Secretary Central Board of Revenue



TABLE OF CONTENTS

		PAGES
	PART I	
SECTION I	-Motor Spirit—	
A. The l	Motor Spirit (Duties) Act 1917	1-2
B The l	Motor Spirit (Duties) Order 1917	3-11
C The l	orthern India Motor Spirit (Duties) Order 1933	1 90
D Proh	bitions	21
E Exen	nptions	2.
SECTION II -	-Kerosene-	
A The l	Indian Finance Act 19 a (section 5)	43
B The	Kerosene (Duties) Order 1922	24-31
O The l	Northern India Kerosene (Duties) Order 1938	32-39
D Proh	Introne	40
E Exen	aptions	41
SECTION III	-Silver-	
	Silver (Excise Duty) Act 1930	49-43
B The	Silver (Excise Duty) Order 1930	4451
C The	Northern India Silver (Excise Duty) Order 1938	59-59
D Ever	nptions	60
SECTION IV	-SUGAR-	
A The	Sugar (Excise Duty) Act 1934	6164
B The	Sugar (Excise Duty) Order 1934	65-73
C The	Bombay Sugar (Excise Duty) Supplementary Order 1938	74-91
	Madras Sugar (Excise Duty) Supplementary Order 1938	9
E The	Northern India Surar (Fxcise Duty) Order 1938	10a—1 0
F Prob		121
G Exe		122 - 124
H Offic	ers empowered to search	1°5
Section V	-Matches -	
A The	Matches (Excise Duty) Act 1934	126-131
	Matches (Excise Duty) Order 1934	139150
	Bombay Matches (Excise Duty) Supplementary Order 1938	1o1 18a
	Madras Matches (Excise Duty) Supplementary Order 1938	186-218
		219 - 238
F The	Northern India Matches (Fxcise Duty) Supplementary Order	_39- _ _7
G Ban		276
H Pro	hihitions	_77278
I Exer	mptions	279
		280281
K. Rul	es for search in the Provinces of Bombay and Madras	282
L Offic	ers empowered to search	283

					Pages			
Sectio	N VI —MECHANICAL LIGHTERS—							
Α	A The Mechanical Lighters (Excise Duty) Act, 1934 .							
\mathbf{B}	The Mechanical Lighters (Excise Duty) Order, 19	34			288-295			
\mathbf{C}	The Northern India Mechanical Lightors (Excise :	Duty) (rder, 1	938 .	296 - 305			
\mathbf{D}	Prohibitions				306			
\mathbf{E}	Exemptions		•		307			
\mathbf{F}	Officers ompowered to search				308			
SECTIO	N VII —IRON AND STEEL—							
A	The Iron and Steel Dutics Act, 1934			•	309-311			
\mathbf{B}	The Steel Ingots (Excise Duty) Ordor, 1934				312-321			
C	The Northern India Steel Ingots (Excise Duty) O	1der, 19	938	•	322-332			
D	Exemptions	•			333			
\mathbf{E}	Appointments of Collectors .	•	•		334			
	PART II							
					005			
A	The Acts applied to Berar	•	•	•	337			
В	The Berar Motor Spirit (Duties) Order, 1938 .	•	•	• •	338-313			
C	The Berar Kerosene (Duties) Order, 1938		•	•	341 349			
D	The Berar Sugar (Excise Duty) Order, 1938		•		350—364			
1:3	(a) Officers empowered to search	J 101	\ \	•	365			
E	The Berar Mechanical Lighters (Excise Duty) Or	aer, 198	38		366—375			
777	(a) Officers empowered to search				376			
F	The Berar Matches (Excise Duty) Order, 1938				377—395			
	(a) Bandorols(b) Rules for the Grant of Rebate	•			396			
	, ,				397—398			
	(c) Exemptions (d) Officers empowered to search	•			399			
	(a) Officers empowered to search	•	•	•	400			
	APPENDICES							
APPEN	DIX I —Statements showing rates of import and the date of the imposition of the latter .	6 \c150	duties	from	03—405			
APPEN	DIX II -Picss Communiqué relating to the expo	rts of s	teel ing	ots to				
	Burma				406			





SECTION 1-MOTOR SPIRIT

A -MOTOR SPIRIT (DUTIES) ACT 1917

ACT NO II OF 1917

(Received the assent of the Governor General on the 16th February 1917)

An Act to provide for the imposition and levy of certain duties on motor spirit

WHEREAS IT IS expedient to impose an excise duty and to increase the existing customs duty on motor spirit. It is hereby enacted as follows—

- 1 Short title extent and duration —(1) This Act may be called the Motor Spirit (Duties) Act 1917
 - (2) It extends to the whole of British India
- 2 Definitions Manufactory means any place where motor spirit is refined or otherwise prepared

Motor spirit means any inflammable hydro-carbon (including any mixture of hydro carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle

3 Imposition of excise duty on motor spirit manufactured in British India—(1) There shall be levied and collected at every manufactory in British India on all motor spirit produced in such manufactory a duty at the rate of eight amas* on each impenal gallon

Explanation — Motor spirit is said to be produced within the meaning of this section when it is issued out of the premises of the inninifactory

- (2) If any duty payable under sub section (1) is not paid within the time fixed by a notice issued in accordance with any rules made under this Act the authority to which such duty is payable may in heu there of recover any sum not exceeding double the amount of the duty so unpaid which such authority may in its discretion think it re isonable to require
- (3) All sums recoverable under sub-section (1) shall be recovered in the manner prescribed in the Indian Income tax Act 1886 (II of 1886) section 30 sub-sections (1) (2) and (3) with respect to the sums therein referred to
- 4 Issue of motor spirit after commencement of Act —(1) After the commencement of this Act no person shill issue any motor spirit out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that heliaff or until such rule

An Additional duty of 2 annas is leviable under section 5 of the Indian Finance (Supplementary and Extending) Act 1931

are made, in accordance with the general or special orders of the Central Government

- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to rupees one thousand, or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater
- 5 Application of Sea Customs Act and rule-making power (1) The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878) relating to the levy of and exemption from custom duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillarly thereto, make rules
 - (1) imposing or owners of manufactories the duty of furnishing returns and keeping records and books, prescribe the forms of such returns, records and books and the particulars to be contained therein respectively and the manner in which the same are to be verified and all such other conditions thereof as may be necessary,
 - (n) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty and the issue of notices requiring payment and for the recovery of unpaid duty,
 - (111) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein,
 - (1v) generall carrying into effect the purposes hereinbefore specified
- (2) In making any rule under the rule-making power hereinbefore conferred, the Central Government may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred

B -- MOTOR SPIRIT (DUTIES) ORDER 1917

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty impo ed by the said Act

- 1 Short title -- Flus Order may be called The Motor Spirit (Duties) Order 1917
- 2 Definitions -- In this Order unless there is anything repugnant in the subject or context --
 - the Act means the Motor Spirit (Duties) Act 1917 (II of 1J17)
 - (2) Collector means-
 - (a) in the Provinces of Sind Orissa and Coorg the Collector or the Deputy Commissioner of the district
 - (b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manifectory is situated
 - (c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated

and includes such other officer as the Provinceal Government in the Provinces of Sind Orissi and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified a ci therein all or my of the duties of a Collector under this Order

3 Agent of owner to be deemed owner for certain purposes —When any person is expressly or impliedly authorised by the owner of any manufactory to be his agent in respect of such manufactory for all or any or the purposes of this Order and such authorisation is approved by the Collector such person shall for such purposes be deemed to be the owner of such manufactory

In evercie of the powe's conferrel by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917) the Centr I Government is pleased to direct that with effect from the 1st April 1939—

- (A) the Motor Spirit (Duties) Ord r 1917 shall be cancelled in its application to Northern India namely the Provinces of Ben al Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delh Ajmer
- Merwara at i Baluchistan
 [F D (C R) Notification No 20 C Exc dated the ofth March 1938]

- 4 Owner of manufactory to furnish a return of motor spirit produced (1) The owner of every manufactory,
 - (a) shall prepare, or cause to be prepared, a return in Form A set out in the Schedule to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month, and shall lodge the said return with the Collector within seven days of the close of the month to which it relates.
 - (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief, and
 - (c) shall deposit the amount of the duty payable under section 3, (1) of the Act on the quantity of the motor spirit shown in column 4 of the said return
 - with the said return in the Provinces of Sind, Orissa and Coorg less any amount or amounts that may have been paid before the return is submitted, into an approved treasury or approved treasuries* elsewhere
 - within seven days of the close of the month to which the said neturn relates, in the Provinces of Bombay and Madias, into the local Treasury or into any other Treasury approved by the Collector of Salt Revenue
 - Provided that evidence of such payment or payments shall be presented to the Collector within fourteen days of the close of the month to which the return relates
 - (2) If any person refuses, or without lawful excuse (the burden of proving which shall be upon such person) neglects,
 - (a) to prepare, or cause to be prepared, to the best of his know-ledge and belief a return required by sub-clause (1),
 - (b) to subscribe at the foot thereof a declaration required by that sub-clause, or
 - (c) to lodge the said return with the Collector within the period required by that sub-clause,

he shall be punishable with fine which may extend to five hundred rupees

- (3) It any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- * Under the orders of the Government of India contained in Finance Department (Central Revenues) letter R Dis No 440 Cus 1/31, dated the 18th June 1931 the Custom House treasures at Calcutta, Bombay, Karachi and Madras have been declared as "approved treasures" for the purpose of this rule

- 5 Procedure in case of non payment of duty —(1) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cruise a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice
- (2) A notice prescribed by sub chaise (1) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or if this cannot be done by fixing a copy of the notice on one of the outer doors of the manufactory
- 6 Owner of manufactory to maintain books of account etc —(1) the owner of every munifactory shall maintain such records and books of account as will admit of ready compresson to the satisfaction of the Collector with the entries made in the return prescribed in clause 4
- (2) If any person fails without lawful excuse (the burden of proving which shall he upon such person) to maintain the records and bools of account required by sub clause (1) he shall be punishable with fine which may extend to five hundred rupees
- 7 Collector's power of entry etc —(1) The Collector or my other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras shall have free access at all reaso table times to any manufactory and may with or without notice to the owner tale samples and make tests of any substance produced therein and examine and take copies or extracts from any accounts or registers for the purpo e of testing the accuracy of the return prescribed in clau e 4 or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person-

- (a) voluntarily obstitutes or offers any resistance to or impedes or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from or
- (c) wilfully gives fulse or unisleading information to

the Collector or any officer duly appointed under sub clause (1) who is acting in accordance with his duty under the provision of that sub clause such person shall be prinishable with fine which may extend to five bundred rupees

- 8 Power to exempt from duty (1) The Central Government may by notification in the Gazette of India exempt any motor spirit exported from British India or from any specified port therein from the whole or any part of the duty leviable on such motor spirit
- (2) In the Provinces of Sind, Orissa and Coorg the Provincial Government and in the Provinces of Bombay and Madris the Collector of Salt Revenue may, with the previous sanction of the Central Government, by special order in each case, exempt from the payment of duty under cucumstances of an exceptional nature to be stried in such order, any motor spirit on which duty is leviable
- 9 Exporter to apply for a certificate of export. Every owner of a manufactory who exports motor spirit out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form C set out in the Schedule to this Order
- 9-A Drawback on export to Kathiau ar. When any motor spirit, upon which the excise duty leviable under the Act has been paid, is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathiawar, and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathiawar shall be repaid as drawback, provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India, and provided further that the claim for drawback shall be submitted to the Customs Collector within six months from the date of shipment
- 9-B Drawback on exports to Cutch When any motor spirit, upon which the excise duty leviable under the Act has been paid, is proved to have been hereafter despatched by sea from the port of Karachi to a port in Cutch, the whole of the excise duty paid in British India shall be repaid as drawback, provided the Customs-Collector is satisfied that the motor spirit has been landed in Cutch
- 10 Collector of Customs to furnish a certificate of caports (1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form C and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form D set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Collector at the time of filing the return prescribed by clause 4
- (2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued

MOTOD SPH IT

- 11 Certified exports to be exempted from duty in certain cases— Where a notification has been issued under clause 8 exempting from the payment of duty motor spirit exported out of British links the Collector shall allow a deduction of duty in respect of all motor spirit entered in tho, said certificate as having been exported
- 12 Payment of duty short teried or erroneusly refunded —When duty has been short levied through madvertence error or in con true tion on the part of the Collector or through mis statement as to quantity on the part of the owner.
- or when any such duty after hirang be a levied has been owing to any such can a circoncously infunded

the per on charge this with the daty so short levied or to whom such refund his erroneously feen under shall pay the deficiency or reply the amount paid to him in each so on domind being made within three months from the close of the mouth in respect of which the daty shall have been levied or from the date of maling, the refund

13 No refund of duty erroneously terried or paid unless claimed within three months—No duty which has been paid and of which a payment wholly or up part is claimed in confequence of the same having been paid through in divertence error or miscon truction shall be returned unless such claim it made within three months from the date of such payment.

14 In the Provinces of Sind Oris a unid Coor, an appeal shall be from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay until Madris an appeal shall be from any order of the Collector to the Collector of Salt Revenue. No appeal shall be from any appeal shall be from any order of the Collector of Salt Bevenue but an appeal shall be from any order of the Collector of Salt Bevenue but an appeal shall be from any order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal likes.

Provided that no order in revision shall be passed having an affect more prejudicial to the person concerned that the order maker revision without such person being given an opportunity of stying has ease

15 No appeal under cline 11 shall be admitted traless received by the appeal to anthority within a three mention of the date of the order against which the appeal is made

THE SCHEDULE

(See Clauses 4, 5, 9 and 10)

FORM A

Particulars of motor spirit mont	manufactu 19	red during the	
1	2	3	4
Description of motor spirit	Issued out of the premises, Imperial gallons	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or certificates in Form D	leviable
		•	
•			
	,		

I do hereby declare that I have compared the above particulars with the records (and) books of my manufactory, and that they are, in so far as I can ascertain, accurate and complete

Dated this

day of

19 .

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer of the Manufactory)

FORM B

Notice of Demand of Payment of Duty under Glause 5 of the Order made under Act II of 1917 Nonce of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917

Š

FORM B

Š

Collector S Office

 I_{2}

COLLECTOR S OFFICE

Ţ

Name of Manufactory For the menth of

Amount (Rupees)

Owner

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Ra now due and anpaid on account of Duty on Motor Spirit for the month of in 19 and that if the above amount

9 MOTOR

SPIRIT

bo not paid into this office within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act 1917 2

Collector

N B -- No payments should be tendered on Sunday nor after 2 10 r m on any day or after 12 30 r m on Saturdays

FORM C

To

THE COLLECTOR OF CUSTOMS.

Please allow certificate in the case of the following exports per

SS	on	1	19		
1	2	3	4	5	6
Description of motor spirit	Number of Imperial gallons	Name of producing manufactory	Date of 189416 out of the promises of the manufactory	Name of oxporter	Amount of drawback claimed

Dated this

day of

19

(Signed)

Shipping Bill No

, dated

19

FORM D

CERTIFIED that the Motor Spirit shown below was exported to Ωľ and that the Manufactory is en titled to deduct the amount stated in column 2 from the statement of Motor Spirit produced during the month of 19

Quantity in Imperial gallons Description of motor spirit

(Si_ned)

Collector of Customs

Dated

19

Note (I)—In the above rules the term motor spirit should be interpreted in accordance with the definition contained in section 2 of the Motor Spirit (Duties) Act (II of 1917) namely any inflammable hydro carbon (including any mixture of hydro carbons or any liquid containing hydro carbo) which is coable of being used for providing reasonably efficient motive pover for any form of motor vehicle

(C B R Cus Rul No 3 of 1929)

Note (2)—In giving effect to this ruling Collectors hould be run mid the pre-sent day practice in India and should not assess as motor spirit hydro carbons such as extraction benzine or solvent oil which are imported for industrial processes which are not in fact u ce in India as motor spirit Such hydro carbons the flashpoint of which is always below 100° Fahrenh it will fall for assessment under item 27 (4) of the Taniff (C B R letter C No 771 Cus I 35 dated the 2nd September 1935)

C THE NORTHERN INDIA MOTOR SPIRIT (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rides for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Aimer-Merwara and Baluchistan

- 1 Short title and commencement (1) This Order may be called "The Northern India Motor Spirit (Duties) Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon the Motor Spirit (Duties) Order, 1917, (except the notification of the Government of India in the late Department of Commerce and Industry No 1461-M D, dated the 24th March 1917 issued in pursuance of clause 8 thereof) shall be cancelled in its application to the provinces named in the preamble and the rules made under section 4 of the first-mentioned Act by the Governments of those provinces shall also be cancelled These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred or any proceedings instituted before the said date
 - 2. Definitions In this Order unless there is anything repugnant in the subject or context,
 - (i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917),
 - (n) "Northern India" means the provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan;
 - (iii) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
 - (10) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
 - (i) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order,
 - (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank

of Inspector and any officers of the Cu-toms or Income Tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which motor spirit liable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

- 3 Agent of owner to be deemed owner for certain purposes—When any person is expressly or impliedly inflorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory
- 4 Owner of manufactory to furnish a return of motor spirit produced—(1) The owner of every manufactory—
 - (a) shall keep a correct daily account in Form A appended to this Order
 - (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the proceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
 - (e) shall subscribe at the foot of the said return a diclaration that the particulars set out therein are true to the best of his knowledge and belief and
 - (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the motor spirit shown in column 4 of the said return and shall furnish evidence of such payment or pay ments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates
 - (2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects—
 - (a) to keep a correct daily account in Form A prescribed in subclause (1) (a)
 - (b) to prepare or cause to be prepared to the best of his know ledge and belief a return required by sub clause (1)
 - (c) to subscribe at the foot thereof a declaration required by that

(d) to lodge the said return with the Assistant Commissioner within the period required by that sub-clause,

he shall be pumshable with fine which may extend to five hundred tupees.

- (3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C, set out in the Schedule to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(1) (d), the Assistant Commissioner shall cause a notice in the said Form C, to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form C, prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this can not be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- 4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may aheady have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C
- 6 Owner of manufactory to maintain books of account, etc. (1) The owner of every manufactory shall maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in clause 4
- (2) If any person fails without lawful excuse (the builden of proving which shall be upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance

MOTO & SPIRIT

produced therein and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4 or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

- (2) If any person-
 - (a) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with or
 - (b) withholds any information in his possession which he is required to furnish under the provisions of sub clause (1) from or
 - (c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provisions of that sub-clause such person shall be punishable with fine which may extend to five hundred rupees

- 8 Power to exempt from duty —(1) The Central Government may by notification in the Official Gazette evempt any motor spirit exported from Briti h India or from any specified port therein from the whole or any put of the duty leviable on such motor spirit
- (2) The Commissioner may with the previous sanction of the Central Government by special order in each case exempt from the payment of duty under encumstances of an exceptional nature to be stated in such order any motor spirit on which duty is leviable
- 9 Exporter to apply for a certificate of export —Every owner of a manufactory who exports motor spirit out of British India direct from the manufactory shill male to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form D set out in the Schedule to this Order
- 10 Drawback on export to Kathiauar When any motor spirit upon which the excise duty leviable under the Act his been paid is proved (a) to hive been hereafter despatched by sea from n port in British India to a port in Kithiauar and (b) to have been landed and uses sed to duty at such port so much of the duty paid in British India is its equivalent to the amount of duty proved to have been collected at the State port in Kithiauar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of shipment
- 11 Drawback on exports to Cutch —When any motor spirit—upon which the excise duty leviable under the Act has been paid is proved

to have been hereafter despatched by sea from the port of Karachi to a port in Cutch, the whole of the excise duty paid in British India shall be repaid as drawback, provided the Customs-collector is satisfied that the motor spirit has been landed in Cutch

- 12 Collector of Customs to furnish a certificate of exports (1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form D, and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form E, set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Assistant Commissioner at the time of filing the return prescribed by clause 4.
- (2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued
- 13 Certified exports to be exempted from duty in certain cases Where a notification has been issued under clause 8 exempting from the payment of duty motor spirit exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all motor spirit entered in the said certificate as having been exported
- 14 Payment of duty short-levied or enoneously refunded. When duty has been short-levied through inadvertence, enor, or misconstruction on the part of the Assistant Commissioner, or through mis-statement as to quantity on the part of the owner,
- or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has enoneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 15 No refund of duty erroneously levied or paid unless claimed within six months. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned unless such claim is made within six months from the date of such payment
- 16 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original

order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person conceined than the order under revision without such person being given an opportunity of stating his case

17 No appeal under clause 16 hall be admitted unless received by the appellate authority within three months of the date of the order

THE SCHEDULE

FORM A

(See clause 4)

Motor Spirit Account

		•			
1	_	3	4	5	6
Date	Opening bal nce	D scription of motor spirit	I sued out of the premics Imperal gallons	Closing balan e	Remarks
					ĺ
	}				
		1			

FORM B

(See Clauses 1, 5, 9 and 12)

Particulars of motor spirit produced at manufactured during the month of 19

Description of motor spirit	Issued out of the premises Imperial gallons	Deduction clauned under clause 13 on account of quantity exported out of India and supported by certificate or certificates in Form E	Balance on which duty is la, jable
I	2	3	1
		-	

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain, accurate and complete

Dated this day of 19

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer of the manufactory)

				MOI	OR	SPIRE	P		
Nonce of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917	No	ASSISTANT COMMISSIONER S OFFICE CENTRAL DAGISES AND SALT	19	10		Take notice that on behalf of the Central Government I havely demand payment by you of the sum of Take and among the property of Take and Amond the payment of Take and Amond the payment of Take and Amond the payment of Take and	the most hof a migration in the most of the theore spirit tree the most hof or not paid within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Motor Sgrit (Duties) Act 1917	Annelyns Princeson	Assistant Commissioner
Notice of Demand of Payment of Duty under Glause 5 of the Order made under Act II of 1917	٧o	ASSISTANT COMMISSIONER S OFFICE CENTRAL EXCISES AND SALT	, 19	Name of Manufactory	For the month of	Очлет	Amount (Rupecs)	Assistant Commissioner	b

FORM C

FORM C

 $N\,B$ —No payment should be tendered on Sunday nor after ° 30 r m [on any day or after 1° 30 r m on Saturdays

FORM D

(See clause 9)

To

THE CCLLECTOR OF CUSTOMS

Please al S S	low certificate	e in the case on	of the follow	wing export 19	s pei
1	2	3	4	5	6
Description of motor spirit	Number of Imperial gallons	Name of producing manufactory	Date of issue out of the premises of the manu- factory	Name of exporter	Amount of drawback claimed
Dated th	ıs	day of		1	9
Shipping	Bıll No	dated	'Sigre 19	ed)	

FORM E

(See clause 12)

CERTIFIED that the Motor Spirit shown below was exported to on 19, and that the Manufacturer is entitled to deduct the amount stated in column 2, from the statement of Motor Spirit produced during the month of 19

1	2
Description of motor spirit	Quantity in Imperial gallons
	(0 3)

(Signed)

Pated

19

Collector of Customs

Finance Department Central Revenues) Notification No 7-C Exc, dated the 19th March 1938]

D -PROHIBITIONS

In exercise of the powers conferred by section 19 of the Ser Customs Act 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Lathia war of any kerosene or motor spirit which is not proved to the artistic tion of the Customs collector either (a) not to have been manufactured in British India or (b) if manufactured in British India to be such that no refund or drawback of excise duty has been or will be claimed upon it

[Finance Department (Central Revenues) Notification No 54 Custom dited the 20th November 1933]

In exercise of the powers conferred by section 19 of the Ser Custom-Act 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Cutch of any I erosene or motor spirit

[Finance Department (Central Revenoes) Notif ation No 87 Cu toms d ted the 17th November 1934]

E -- EXEMPTIONS

In pursuance of clause 8 (1) of the Motor Spirit (Duties) Order, 1917, the Governor General in Council is pleased to exempt, with effect from the 16th February 1917, from the payment of the duty leviable under section 3 of the Motor Spirit (Duties) Act, 1917 (II of 1917) motor spirit exported by the owner of a manufactory in British India direct by sea to any country outside India

Provided that nothing in this notification shall be deemed to apply to the export of motor spirit by sea to French or Portuguese possessions in India

[Government of India, Commerce & Industries Notification No 1461-M D, dated the 24th March 1917]

SECTION II-KEROSENE

A -APPLICATION OF MOTOR SPIRIT DUTIES ACT TO KEROSENE

Extracts from the Indian I mance Act 1922 (XII of 1922)

5 Imposition of excise duty on herosene—With effect from the first day of March 1922 the provisions of Motor Spirit (Duties) Act 1917 (II of 1917) which provide for the levy and collection of an excise duty on motor spirit that is to say all the provisions of that Act except section 6* thereof shall apply also for the purpose of the levy and collection of an excise duty on herosene as if references in the said Act to motor spirit (other than the reference in the second clause of section 2 thereof) were references to herosene

Provided that the duty on I crosene shall be levied and collected at the rate of two names and three piest on each imperial gallon

Explanation—For the purposes of this section kero ene means any inflammable hydro carbon (including any mixture of 1 yelor carbons or any liquid containing hydro carbons but excluding motor spirit) which—

- (a) is made from petioleum as defined in section 2 of the Indian Petroleum Act 1899 (VIII of 1899) and
- (b) is intended to be or is ordinarily used in liquid form for purposes of illumination

Omitted under e tion 5 (b) of the Indian Finance Act 1925 (XIII of 1925)

†An additional duty of 62 pies is levied under section 5 of the Indian Finance (Supplementary Extending) Act 1931

KEROSENE

\mathbf{B} KEROSENE (DUTTES) ORDER, 1922

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act 1917 (II of 1917), as made applicable to the collection and levy of an excise duty on kerosene by clinic 6 of the Indian Pinance Bill, 1922 read with the Provisional Collection of Teles Act 1918 (XVI of 1918) the Governor General in Council is pleased to apply in the adapted form set out below cut in provisions of the Sex Customs Act, 1878 (VIII) of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty meposed by the first mentioned Act

- This Order may be called "The Kerosene (Ditties) 1. Short tille 1922'' * Order
- 2. Definition In this Order, unless there is anything represent in the subject or context
 - (1) "the Act" means the Motor Sprit (Dutie) Act 1917 (II of 1917) as made applicable to the collection and less of an excise duty on kerosene,
 - (2) "Collector means
 - (a) in the Provinces of Sind, Ons a and Coorgother lector or the Deputy Commissioner of the district
 - (b) in the Province of Bombay, the Assistant Collector Salt Revenue in whose pursauction the manufactory is situated.
 - (c) in the Province of Madras, the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated.
 - and includes such other officer as the Provincial Government in the Provinces of Sind Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may appoint in this behalf by name or in vulue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order
- 3 Agent of owner to be deemed owner for certain purposes --When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such inanufactory for all or any of the purposes of this Order and such authorisation is approved by the Collector, such person shall for such purposes be deemed to be the owner of such manufactory
- *, In exercise of the powers conferred by section 5 of the Motor Spirit (Duties)
 Act, 1917 (II of 1917), as made applicable to the levy and collection of an exerce duty
 on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), the Central
 Government is pleased to direct that with effect from the 1st April 1938—

 (A) the Kerosene (Duties) Order, 1922, shall be cancelled in its application to
 Northern India, namely, the Provinces of Bengal, Assam, Bilari, United
 Provinces Pupply North West Frontier Central Provinces Delhy Amer-

Provinces, Punjab, North-West Frontier, Central Provinces, Delhi Ajmer-Mcrwara and Baluehistan

[F D (C R) Notification No 21 C Exc, dated the 26th March 1938]

KEROSENE

- 4 Owner of manufactory to furnish a return of l crosure produced —
 (1) The owner of every manufactory—
 - (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all I ero ene produced within the meaning of section 3 of the Act in such manufactory durin, the preceding month and hall lodge the sud return with the Collector within seven days of the close of the month to which it relates
 - (b) shall subscribe it the foot of the said retining a declaration that the particulars set out therein are true to the best of his knowledge and beheff and
 - (c) shall depoin the amount of the duty proable under ection 3(1) of the act on the quantity of the Lero ene shown in communa 4 of the and return
 - with the said return in the Provinces of Said Obser and Cool. It immediates a minimum state may have been paid before the return is submitted into an approved treasury of approved treasury of approved treasures.
 - within seven days of the cose of the month to which the sudjeturn relate in the Fromies of Bombry and Mad its into the local frequency of into involter frequenapproved by the Collector of Salt Kevenue
 - Provided that evidence of neh payment or payments hall be presented to the Collector within fourteen days of the close of the month to which the return relates
- (2) If my per on refu e or without limital exense ithe burden of proving which shall be upon such per out neglects
 - (a) to prepare or cau e to be prepared to the best of he know ledge and beheld a return required by sub-clause (1)
 - (b) to subscribe it the foot thereof i decluration required by
 - (c) to lodge the end return with the Collector within the period required by that sub-class

he shall be punishable with fine which may extend to five hundred supees

(3) If any person rates a statement in the declaration mentioned in this clause which is fall a and which he either I nows or believes to be false or does not believe to be true he shall be punish ble with fine which may extend to one thousand ruppe

Under the ord s of the Covernment of India contained in Finance Department (Centrel Revenues) letter R Dis No 440 Cu 1/31 datel the 18th June 1931 the Cust m Hou Frenstre at Calcutta Bomlay Kanacl and Madia have been declared as approved the use for the purpose of this subs

KEROSENE

- 5. Procedure in the case of non-payment of duty (1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice
- (2) A notice prescribed by sub-clause (1) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- 6. Owner of manufactory to maintain books of account etc (1) The owner of every manufactory shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entires made in the return prescribed in clause 4
- (2) If any person fails without lawful excuse (the binden of proving which shall be upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Collector's power of entry, ctc (i) The Collector, or any other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madias, shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person

- (a) voluntarily obstructs, or offers any resistance to or impedes, or otherwise interferes with or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from, or
- (c) wilfully gives false or misleading information to

the Collector or any officer duly appointed under sub-clause (1) who is acting in accordance with his duty under the provision of that sub-clause, such person shall be punishable with fine which may extend to five hundred rupees

I ELOSPAF

- 8 Power to exempt from duty—(1) The Central Government may by notification in the Gazette of India exempt my kerosene exported from British India or from any specified port therein from the whole or any part of the duty leviable on such kerosene
- (2) In the Provinces of Sind Orissa and Coorg the Provincial Government and in the Provinces of Bombay and Madrus the Collector of Salt Revenue may with the previous sanction of the Central Government by speeml order in each case exempt from the payment of duty under circumstances of an exceptional nature to be stated in such Order any ketosene on which duty is leviable.
- 9 Exporter to apply for a certificate of export—Every owner of remarkatory who exports kerosene out of British India direct from the manufactory shall make to the Collector of Customs at the port of chipment at the time of putting in the shipping bill an application in Form C set out in the Schedule to this Order
- 9 A Drawback on cryot to Kathiawar —When any lerosene upon which the excise duty levible under the Act has been paid is prived (a) to have been hereafter despitched by ser from a poit in Litish India to a port in Kathiawar and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the innount of duty provided to have been collected at the State port in Kathiawar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of slupment
- 9 B Drawbacl on caport to Cutch —When any leasem upon which the excise duty leviable under the Act has been paid is proved to have been hereafter despitched by sea from the port of Karrelii to a port in Cutch the whole of the excise duty paid in British India shall be repaid as drawbacl provided the Cutoms collector is satisfied that the kero ene has been landed in Cutch
- 10 Collector of Customs to furnish a certificate of exports —(1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form C and that the contents are as therein stated. When satisfied on these points the Collector of Customs shall after the goods have been exported assure a certificate in Form D set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Collector at the time of filing the neturn prescribed by clause 4

- (2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued
- 11 Certified exports to be exempted from duty in certain cases Where a notification has been issued under charse 8 exempting from the payment of duty kerosene exported out of British India, the Collector shall allow a deduction of duty in respect of all kerosene entered in the said certificate as having been exported
- 12. Fayment of duty short-levied or enoncously refunded When duty has been short-levied, through inadvertence error or misconstruction on the part of the Collector or through mis-statement as to quartity on the part of the owner,
- or, when any such duty after having been levied has been, owing to any such cause, erroreously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 13 No refund of duty crioneously levied or paid unless claimed within three months. No duty which has been paid and of which repayment wholly of in part is claimed in consequence of the same having been paid through midvertence, error or misconstruction, shall be returned unless such claim is made within three months from the date of such payment.
- 14. In the Provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

15 No appeal under clause 14 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

THE SCHEDULE

(Sec clauses 4 5 9 and 10)

говм а

Particulars of I crosenc during th	produced at e month of	19	manufactori	
1	2	3	4	
Description of Acrosence	I sucd out of the prem. cs Imper al gallons	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or cortificate in Form D	Balance on which duty is loviable	

 ${\bf 1}$ do hereby desirre that I have compared the above particulars with the records and books of my manufactory and that they are in so far as I can ascertain accurate and complete

Dated this day of 19

(Signed)

(To be signed by the Owner $\,$ M-maging Agent $\,$ or other principal officer of the manufactory)

Notice of Demand of ayment of Duty under Clause 5 of the Order made under Act II of, 1917, as applied to Kerosene	Notice of Demand of ayment of Duty under Clause 5 of Notice of Demand of Payment of Duty under Clause 5 of the the Order made under Act II of 1917, as applied to Order made under Act II of 1917, as applied to Kerosene Kerosene
!	No .
No .	Collector's Office,
COLLECTR'S OFFICE,	. 19
. 19 .	то
Name of Manufactory	
For the month of	Take notice that on behalf of the Central Government I hereby demand payment by you of the sum
Owner	of Rs . now due and unpaid on account of Duty on Kerosene for the month
Amount (Rupees)	of 19, and that if the above amount be not paid into this office within ten days after the date of
	service heleon on you, I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act, 1917

FORM B.

FORM B

Collector

Collector,

N B —No payments should be tendened on Sunday no after 2-30 P $_{\rm Y}$ on any day, or after 12 30 P $_{\rm Y}$ on Satunday.

KI ROSENE

TORM C

To

THE COLLECTOR OF CUSTOMS

Please allow certificate in the case of the following exports per SS on Date of issue \umber of \ame of out of the 1mount of Descriptio 1 premises o drawLack Impenal producing of οf exporter claimed gallon mann the manu kerosene factors factors Dated this 19 div of

(Signed)

Shipping Bill No

dated

19

FORM D

CERTIFIED that the Kerosene shown below was exported to and that the Manufactory is 19 entitled to deduct the amount stated in column 2 from the statement of Kerosene produced during the month of

Descript on of kerosene Quantity in Imperial gallons

(Signed)

Collector of Customs

Dated

19

[India Ind Dept Notification No M 899 I dated the 1st March 1922 as amend ed by F D (C R Notification No 26 Cus dated 2nd May 1931 No 52 Cus dated 25th November 1933 No 6 Cus dated 17th November 1934 No 86 Cus dated 17th November 1934 No 86 Cus dated the 4th April 1938 No 16 C Exc dated the 4th April 1938 No 16 C Exc dated the 26th Marcl 1933]

C THE NORTHERN INDIA KEROSENE (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely

Bengal, Assam, Bihai, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

- 1 Short title and commencement (1) This Order may be called "The Northern India Kerosene (Duties) Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon the Kerosene (Duties) Order, 1922, (except the notification of the Government of India in the late Department of Industries, No M-899-2, dated the 1st March 1922 issued in pursuance of clause 8 thereof) shall be cancelled in its application to the Provinces named in the meamble and the rules made under section 4 of the first-mentioned Act by the Governments of those Provinces shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.
- 2 Definitions In this Order unless there is anything repugnant in the subject or context
- (i) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917), as made applicable to the levy and collection of an excise duty on kerosene.
- (n) "Northern India" means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Ceutral Provinces, Delhi, Almer-Merwara and Baluchistan,
- (111) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (1v) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (v) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorised by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner, and

REROSENE

- (vi) Inspecting Officer includes officers of the Central Fxeises and Salt Department Northern India not holow the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenne to inspect the premises in which kerosene hable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations
- 3 Agent of evener to be deemed owner for certain purposes When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes he deemed to be the owner of such manufactory
 - 4 Owner of manufactory to furnish a return of heresone produced -
 - (1) The owner of every manufactory-
 - (a) shall keep a correct daily account in Form A appended to this Order
 - (b) shall prepare or cause to be prepared a return in Ferm B set out in the Schedule to this Order of all kerosene produced within the menning of section 3 of the Act in such manufactory during the preceding month and shall ledge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
 - (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knewledge and belief and
 - (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the kerosene shown in column 4 of the said return and shift furnish evidence of such pay ment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the re turn relates
 - (2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects—
 - (a) to keep a correct daily account in Form A prescribed in subclause (1)(a)
 - (b) to prepare er cause to be prepared to the best of his know ledge and behef a return required by sub clause (1)
 - (c) to subscribe at the foot thereof a declaration required by that sub clause or

- (d) to lodge the said return with the Assistant Commissioner within the period required by that sub-clause,
- he shall be punishable with fine which may extend to five hundred tupees
- (3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return, or if the information supplied in the return is incomplete or inaccurate, the Assistant Commissioner may after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(1)(d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form C prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- (4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury or into any other treasury approved by the Commissioner, less any amount that may already have been paid and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C
- 6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory shall maintain such records, and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in clause 4
- (2) If any person fails without lawful excuse (the builden of proving which shall be upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any

KEROSEVE

particulars regarding which information is required for the purposes of the Act or of this Order

- (2) If any person-
 - (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
 - (b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from or
 - (c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provisions of that sub clause such person shall be punishable with fine which may extend to five bundred rupees

- 8 Power to exempt from duty—(I) The Central Government may by notification in the Official Gazette exempt any kerosene exported from British India or from any specified port therein from the whole or any part of the duty leviable on such kerosene
- (2) The Commissioner may with the previous sanction of the Central Government by special order in each case exempt from the pay ment of duty under circumstances of an exceptional nature to be stated in such order any kerosene on which duty is leviable
- 9 Exporter to apply for a certificate of export Every owner of a manufactory who exports kerosene out of British India duect from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the snipping bill an application in Form D set out in the Schedule to this Order
- 10 Drawback on export of hathawar—When my kerosene upon which the excise duty leviable under the Act has been paid is proved (a) to have been hereafter despatched by sea from a port in British India to a port in Kathawar and (b) to have been landed and assessed to duty at such port so much of the duty paid in British India as is equivalent to the amount of duty proved to have been collected at the State port in Kathawar shall be repaid as drawback provided that the amount of such drawback shall not exceed the amount of excise duty paid in British India and provided further that the claim for drawback shall be submitted to the Customs collector within six months from the date of shipment
- 11 Drawback on exports to Gutch—When any kerosene upon which the excise duty leviable under the Act has been paid is proved to have been hereafter despatched by sea from the port of karachi to a port in Cutch the whole of the excise duty paid in Brit li Irdii shill be repaid as drawback provided the Customs collector is satis field that the kerosene has been landed in Cutch
- 12 Collector of Customs to furnish a certificate of exports (1) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export

KFROSENE

correspond with the description given in Form D and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form E set out in the Schedule to this Order. The said certificate shall be made over to the owner of the manufactory and shall be filed by him with the Assistant Commissioner at the time of filing the return prescribed by clause 4

- (2) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued
- Where a notification has been issued under clause 8 exempting from the payment of duty kerosene exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all kerosene entered in the said certificate as having been exported
- 14 Payment of duty short-levied or erroneously refunded. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through mis-statement as to quantity on the part of the owner,
- or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 15 No refund of duty erroneously levied or paid unless elaimed within six months. No duty which has been paid and of which repayment wholly or in pait is claimed in consequence of the same having been paid through inadvertence, error, or misconstruction shall be returned unless such claim is made within six months from the date of such payment
- 16 An appeal shall he from any order of the Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall he from any appellate order of the Commissioner, but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

17 No appeal under clause 16 shall be admitted unless received by the appellate authority within three months of the date of the order

THE SCHEDULE

FORM A

(See clause 4)

Acrosene Account

Date	Opening Balance	D scription of kerosene	I-sued out of the premises Imperial gallens	Closing balance	Remarks
,1		t	4	v	6

FORM B

(See Clauses 4 5 9 and 12)

Particulars of kerosene produced at

during the	19		
Description of kerosene	Issued out of the premises Imperial gallons	Deduction claumed under claumed under claumed 13 on account of quantity exported out of India and supported by certificate or certificates in Form L	Balance on which duty is leviable
1	2	3	4
	1		

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain accurate and complete

Dated this

day of

19

manufactured

(Signed)

(To be signed by the Owner Managing Agent or other principal officer of the Manufactory)

KEROSENL

Notice of Demand of Payment of Duty under Clause 5 Notice of Demand of Fayment of Duty under Clause 5 of the of the Order made under Act II of 1917, as applied Order made under Act II of 1917, as applied to Kerosene to Kerosene

FORM C.

FORM C

S N

ASSISTANT COMMISSIONER'S OFFICE,

CENTRAL EXCISES AND SALT

ASSISTANT COMMISSIONER'S OFFICE, CENTRAL EXCISTS AND SALT

i

GI

 $_{10}^{T}$

Amount (Rupees)

now due and unpaid in account of Duty on Korosene for the

hereby demand parment by you of the sum of Rs

month of 19, and that if the above amount be not paid within ten day, after the date of service hereof on you, I shall proceed to obtain payment of the same according

to the provisions of the Motor Spine (Duties) Act, 1917

Take notice that on behalf of the Central Government I

Assistant Commissioner.

Assistant Commissioner

N B -No paymonts should be tendered on Sunday not after 2 10 t M on any day, nor after 12 30 p v on Saturday

8 N

For the month of.

Name of Manufactory .

Оwner

FORM D

(See clanse 9)

 T_0

THE COLLECTOR OF CUSTOMS

Pleaso allow	certificate on	in the cas	o of the fo	ollowing ex	ports per
1	2] 3	4	5	6
Description of kergsene	Number of Impernal gallons	Name of producing manufactors	Date of issue out of the premises of the manu factory	Name of exporter	Amount of drawback claimed
Dated this		day of		19	
			(Signed)		
Shipping Bi	ll No	dat	ed	19)

FORM E

(See clause 12)

CERTIFIED that the Kerosene shown was exported to on 19 and that the Manufacturer 18 entitled to deduct the amount stated in column 2 from the statement of Kerosene produced during the month 19



(Signed)

Callector of Customs

Dated

19

[Finance Department (Central Revenues) Notification No 8 C Exc dated the 19th March 1938]

KFROSENE

D PROHIBITIONS

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land from Cutch of any kerosene or motor spirit

[Fin Deptt (C R) Note No 82 Cus, dated the 17th November 1934]

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing of any kerosene into British India by land from the territories of the Sohawal State in the Bundelkhand Agency

[Fin Deptt (C R) Note No 108 Cus, dated the 20th August 1938]

E -EXEMPTIONS

In pursuance of rule 8(1) of the Keroseno (Duties) Order 1922 the Governor General in Council is pleased to exempt from the payment of duty leviblo under section 3 of the Motor Spirit (Duties) Act 1917 (II of 1917) as made applicable to the collection and levy of an excise duty on kerosene kerosene exported by the owner of a manufactory in British India direct by sea to any country outside India

Provided that nothing in this notification shall be deemed to apply to the export of Lerosene by sea to French or Portuguese possessions in India

(India Ind Dept Notification No M -899 2 dated the 1st March 1922.)

SECTION III SILVER

A. SILVER EXCISE DUTY ACT, 1930

ACT NO XVIII OF 1930

(Received the assent of the Governor General on the 4th April 1930)

An Act to provide for the imposition and collection of an excise duty on silver

WHFREAS it is expedient to impose an excise duty on silver and to provide for the collection thereof. It is hereby enacted as follows

- 1. Short title and extent (1) This Act may be called the Silver (Excise Duty) Act, 1930
 - (2) It extends to the whole of Butish India
- 2 In this Act "silver works" means any place where silver is extracted from one
- 3 Imposition and collection of an excise duty on silver (1) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March 1930, a duty at the rate of three* annas on each ounce †
- (2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice, issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an alieal, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require
- (3) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (2), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Indian Income-tax Act, 1922 (XI of 1922)
- 4. Issue of silver from silver works (1) No person shall issue any silver out of the piemises of any silver works except in accordance with the provisions of rule made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the Central Government
- (2) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, which ever is greater

^{*}Indian Finance Act, 1937

 $[\]dagger Duty$ is leviable by troy ounce on the actual weight of the silver without any allowance for alloy or impurity, vide F D , C R , letter C No 163-Cus I /30, dated the 21st March 1930

5 Application of the provisions of Act VIII of 1878 to the cxuse duty on silver—The Central Government may by Notification in the Official Gazette declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from customs duties drawback of duty warehousing offences and penal tree confiscation and the procedure relating to offences and appeals shall with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances be applicable in regard to like matters in respect of the duty on silver imposed by section 3

6 Power to make rules -(1) The Central Government may by

Notification in the Official Gazette make rules-

(a) imposing on owners of silver works the duty of furnishing returns and keeping records and books prescribing the form of such returns records and books and the particulars to be contained therein and the manner in which the same are to be verified and all such other conditions thereof as may be necessary.

(b) providing for the regulation of the issue of silver out of the

premises of silver works

(c) providing for the assessment of the duty the issue of notices requiring payment the authority to whom the duty shall be payable and for the recovery of arrears

(d) providing for the inspection of silver works and

(e) generally for carrying into effect the provisions of this Act
(2) Such rules may provide that any breach thereof shall be pun
ishable with fine which may extend to five hundred rupees

Provided that the breach of any rule made under clause (b) of subsection (1) shall be punishable with the penalty prescribed in subsection (2) of section 4

B SILVER (EXCISE DUTY) ORDER, 1930

In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VLII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the said Act

- 1 Short title This Order may be called "The Silver (Excise Duty) Order, 1930"
- 2. Definitions In this Order, unless there is anything repugnant in the subject, or context
 - (1) "the Act" means the Silver (Excise Duty) Act, 1930,
 - (2) "Collector" means
 - (a) in the Provinces of Sind, Orissa and Coorg, the Collector or the Deputy Commissioner of the district,
 - (b) in the Piovince of Bombay, the Assistant Collector of Salt Revenue in whose jurisdiction the silver works are situated,
 - (c) in the Piovince of Madras, the Assistant Commissioner of Salt Revenue in whose jurisdiction the silver works are situated.
 - and includes such other officer as the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madias may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order
 - (3) "India" in this Oider and for the purposes of any notification issued under the Oider means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the Continent of India not protected by a customs cordon
 - 3. Agent of owner to be deemed owner for certain purposes -- When any person is expressly of impliedly authorised by the owner of any silver works to be his Agent in respect of such silver works for all or

*In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty, Act, 1930 (XVIII of 1930), the Central Government is pleased to direct that with effect from the 1st April 1938—

- (A) the Silver (Excise Duty) Order, 1930, shall be cancelled in its application to Northern India, namely, the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan
- [F D (C R) Notification No 26 C Exc, dated the 26th March 1938]

any of the purposes of this Order and such authorisation is approved by the Collector such person shall for such purposes be deemed to be the owner of such silver works

- 4 Owner of silver wrols to furnish a return of silver produce! —
 (1) The owner of every silver works—
 - (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all silver issued from , such silver works during the preceding month and shall lodge-the said return with the Collector within one month of the close of the month to which it relates
 - Provided that the first return by the owner of any silver works shall be lodged within one month of the close of the month in which the Act comes into operation and shall include all silver issued from the silver works on and after the 17th March 1930
 - (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the hest of his knowledge and helief and
 - (c) shall deposit with the said return in the Province of Sind Orissa and Coorg and into the local Treasury within seven days of the close of the month to which the return relates in the Provinces of Bomhay and Madras the amount of the duty payable under section 3(1) of the Act on the quantity of the silver shown in column 4 of the said return or evidence of payment of such duty into an approved treasury elsewhere
 - (2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects
 - (a) to prepare or cause to be prepared to the best of his know ledge and belief a return required by sub clause (1)
 - (b) to subscribe at the foot thereof a declaration required by that sub clause or
 - (c) to lodge the said return with the Collector within the period required by that snb clause

he shall be punishable with fine which may extend to five hundred rupees

- (3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false or does not believe to be true he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of non-payment of duty —(1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4 the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to

make payment of the aforesaid duty within ten days of the date of service of the said notice

- (2) A notice prescribed by sub-clause (1) may be served on the owner of any silver works by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the silver works
- 6. Owner of silver works to maintain books of account, etc. (1) The owner of every silver works shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the return pre-cribed in claime 1
- (2) If any person fails without lawful excuse (the builden of proving which shall be upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees.
- 7. Collector's power of entry, etc. (1) The Collector, or any other officer duly appointed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras, shall have free access at all reasonable times to any silver works and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the retnin prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

(2) If any person

- (a) voluntarily obstructs, or offers any resistance to or impedes, or otherwise interferes with, or
- (b) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (1) from, or
- (c) wilfully gives false or misleading information to,

the Collector or any officer duly appointed under sub-clause (1) who is acting in accordance with his duty under the provision of that sub-clause,

such person shall be punishable with fine which may extend to five hundred rupees

- 8 Power to exempt from duty—The Central Government may by notification in the Gazette of India exempt any silver bullion exported from British India or from any specified port therein from the whole or any part of the duty leviable on such silver bullion and may by a like no ification exempt* any silver bullion produced in British India from so much of the duty with which it is chargeable as is in excess of a figure specified in such notification
- 9 Drawbael —When any silver bullion upon which silver excise dut has been paid is exported by sea from a customs port to any foreign port outside India within three months from the date of issue from the silver works the whole of such duty shall be repaid as drawbaek.
- 10 A claim to eveniption under clause 8 or to drawback under clause 9 shall not be allowed save on compliance with the following requirements as regards proof of the identity of the silver namely—
 - (a) The description of the silver in the return (Form A) shall in clude such serial and other distinctive marks impre sed upon the silver before issue from the works as shall render the silver readily identifiable on inspection
 - (b) The like description shall be entered in an application tendered by the exporter to the Customs Collector in Form C set out in the schedule
 - (c) Such affidivit or certificate of a banker or other evidence as the Customs collector may require shall be furnished to trace the custody of the silver from its issue to its export
- 11 (1) The Customs collector shall if satisfied that the silver to be exported actually corresponds with the description and weight as stricted in Form C and that the custody of the silver has been proved as required by clause 10 shall after the silver has been exported issue to the owner of the silver works a certificate relating to the silver exported in Form D set out in the Schedule. The said certificate shall be filed by the owner of the silver works with the Collector at the time of filing the return prescribed by clause 4
- (2) The Customs collector shall maintain τ record of all certificates issued by him under this clause.

^{*}Silver bullion produced in Br India is exempt from so much of duty as is in excess of two mass at ounce

[[]Sec 3 (1) of the Indian Finance Act 1935]

- 12. Certified exports to be exempted from duty in certain cases. Where a notification has been issued under clause 8 exempting from the payment of duty silver bullion exported out of British India, the Collector shall allow a deduction of duty in respect of all silver bullion entered in the said certificate as having been exempted from duty, and in like manner, any drawback of duty payable under clause 9 shall (except in the case of production of silver at the silver works concerned being discontinued) be paid by way of deduction from amounts of duty that become payable after the certificate prescribed in clause 11 has been presented to the Collector
- 13 Payment of duty short-levied or erroneously refunded When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner,
- or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has enoneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 14. No refund of duty erroneously levied or paid unless claimed within three months. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment
- 15. In the Provinces of Sind, Olissa and Coorg an appeal shall he from any older of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madias an appeal shall he from any order of the Collector to the Collector of Salt Revenue. No appeal shall he from any appellate older of the Collector of Salt Revenue, but an appeal shall he from any original order passed by him to the Central Board of Revenue. The Central Government may revise any older passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

16. No appeal under clause 15 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

1 7 7

THE SCHEDILE

(Sce clauses 4 5 10 and 11)

TORM A

Particulars of silver produced at during the month of 19

Description of silver	Issued out of the premises Ounces	Deduction claimed under clause 11 on account of quantity exported out of India and supported by certificate or certificates in Form D	Balance on which duty is loviable
1	2	3	4

I do hereby declare that I have compared the above particulars with the records and hooks of my Silver Works and that they are in so far as I can ascertain accurate and complete

Dated this

day of

19

(Signed)

(To be signed by the Owner Managing Agent or other principal officer of the Silver Works)

 $N\ B$ — No payment should be tendered on Sun lay nor after 2-30 r $_{\rm N}$ on any day, no. after 12-30 r $_{\rm N}$ on Saturdays

Collector

Collector

FORM B.

Notice of Demand of Payment of Duty under Clause 5 of Notice of Demand of Payment of Duty under Clause 5 of the the Order made under Act XVIII of 1930	No	COLLEGTOR'S OFFICE	19	To		Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rs now due and unpaid on account of Duty on Silver for the month of that if the above amount be not paid into this office within ton days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Silver Exerse Duty Act, 1930
Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act $XVIII$ of 1930	No	Collector's Office	19	Name of Silver Works	For the month of	Owner————————————————————————————————————

SIY VER

FORM C

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The Collector of Customs

Please allow certificate in the case of the following exports per

s s	on		19 –	-	
1	2	3	4	5	6
Description of Silver	Number of Ounces	Name of producing Silver Works	Date of issue out of the premises of the manu factory	Name of exporter	Amount of drawback claumed
	Dated this		day of	(Signed)	19
	Shipping	Bill No	ċ	lated	19

FORM B

CERIFIED that the silver bullion shown below was exported to on 19 and that the silver works is entitled to deduct the amount stated in column 2 from the statement of silver bullion produced during the month of 19

1	2
Description of a lver bullion	Quantity in ounces
	1
	1

(Signed)

Collector of Customs

Dated

19

[India F D (C P) Notification No 12 Customs dated the 12tl April 1930 as amended by Notifications No 22 C stoms dated the 24th May 1940 No 20 Customs dated the 11th May 1937 No 10 Cu toms dated the 22th February 1934 No 11 Cus toms dated the 22th February 1934 No 16 Ce Exc dated the 22th February 1934 No 16 CE Exc dated the 24th April 1935 No 4 CE Exc dated the 13th Felruary 1937 No 20 C Exc dated the 16th October 1937 No 26 C Exc dated the 26th March 1938]

C THE NORTHERN INDIA SILVER (EXCISE DUTY) ORDER,

In exercise of the powers conferred by sections 5 and 6 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act in the following Provinces, namely -

Bengal, Assam, Bihai, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

- 1 Short title and commencement (1) This Order may be called "The Northern India Silver (Excise Duty) Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon the Silver (Excise Duty) Order, 1930, [except the notification of the Government of India in the Finance Department (Central Revenues), No 13-Customs, dated the 12th April 1930, issued in pursuance of clause 8 thereof] shall be cancelled in its application to the Provinces named in the preamble and the rules, if any, made under section 4 of the first-mentioned Act by the Governments of those Provinces shall also be can celled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 Definitions In this Order unless there is anything repugnant in the subject or context
- (1) "the Act" means the Silver (Excise Duty) Act, 1930 (XVIII of 1930).
- (11) "India" in this Order and for the purposes of any notification issued under the Order means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897), together with all foreign possessions on the Continent of India not protected by a customs cordon;
- (111) "Northern India" means the provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Almer-Merwara and Baluchistan,
- (iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (i) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
- (vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Noithein India, within whose jurisdiction the silver works is situated, and includes any officer specially authorized

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by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner and

- (tii) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India nut below the rank of Inspector and any officer of the Customs or Income-tax Department authorised by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the piemises in which silver hable to duty is possessed or manufactured and shall include an officer permanently stationed at the silver works
- 3 Agent of owner to be deemed numer for certain purposes —When any person is expressly in implicibly inflorized by the owner of any silver works to be his agent in respect of such silver works for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such silver works
- 4 Owner of silver worls to furnish a return of silver produced —(1) The owner of every silver works—
 - (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule appended to this Order of all silver issued from such silver works during the preceding month and shall lodge the suid return with the Assistant Commissioner within one month of the close of the month to which it relates
 - (b) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to tho hest of his knowledge and belief and
 - (c) shall within seven days of the close of the month to which the return relutes deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of duty payable under section 3 (1) of the Act on the quantity of the silver shown in column 4 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the end of the month to which the return relates
- (2) If any person refuses or without lawful excuse (the hurden of aproving which shall be upon such person) neglects—
 - (a) to prepare or cause to be prepared to the hest of his know ledge and belief a return required hv suh clause (1)
 - (b) to subscribe at the foot thereof a declaration required by that sub clause or
 - (c) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

he shall be punishable with fine which may extend to five hundred rupees

- (3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a silver works fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form B set out in the Schedule appended to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (c), the Assistant Commissioner shall cause a notice in the said Form B to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form B prescribed by sub-clauses (1) and (2) may be served on the owner of any silver works by delivering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by-fixing a copy of the notice on one of the outer doors of the silver works
- (4) The owner of the silver works shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid; and shall produce proof of such payment before the Assistant Commissioner within ten days of the service of notice in Form B
- 6 Owner of silver works to maintain books of account, etc (I) The owner of every silver works shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the-Assistant Commissioner with the entries made in the return prescribed in clause 4
- (2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any silver works and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the-Act or of this Order

- (2) If any person-
 - (a) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with or
 - (b) withholds any information in his possession which he is required to fu nish under the provisions of sub clause (1) from or
 - (c) wilfully gives false or inisleading information to-

any officer who is acting in accordance with his duty under the provision of sub cl use (1) such person shall be punishablo with fine which may extend to five hundred rupces

- 8 Power to exempt from duty —The Central Government may by notification in the Official Gazette exempt any silver bullion exported from British India or from any specified port therein from the whole or any part of the duty leviable on such silver bullion and may by a like notification exempt any silver bullion produced in British India from so much of the duty with which it is chargeable as is in excess of a figure specified in such notification
- 9 Drawback —When any silver bullion upon which silver excise duty has been paid is exported by sea from a customs-port to any foreign port outside India within three months from the dato of issue from the silver works the whole of such duty shall be repaid as drawback.
- 10 A claim to exemption under clau e 8 or to drawback under clause 9 shall not be allowed save on compliance with the following require ments as fegards proof of the identity of the silver namely
 - (a) the description of the silver in the return (Form A) shall in clude such serial and other distinctive marks impressed upon the silver before issue from the works as shall render the silver readily identifiable on inspection
 - (b) the hke description shall be entered in an application tendered by the exporter to the Customs collector in Torm C set out in the Schedule appended to this Order and
 - (c) such affidavit or certificate of a banker or other evidence as the Customs collector may require shall be furnished to trace the custody of the silver from its issue to its export
- 11 (1) The Customs collector if satisfied that the silver to be exported actually corresponds with the description and weight as stated in Form C and that the custody of the silver has been proved as required by clause 10 shall after the silver has been exported issue to the owner of the silver worls a certificate relating to the silver exported in Form D set out in the Schedule appended to this Order Tho said certificate shall

be filed by the owner of the silver works with the Assistant Commissioner at the time of filing the icturn prescribed by clause 4

- (2) The Customs-collector shall maintain a record of all certificates issued by him under this clause
- Where a notification has been issued under clause 8 exempting from the payment of duty silver bullion exported out of British India, the Assistant Commissioner shall allow a deduction of duty in respect of all silver bullion entered in the said certificate as having been exempted from duty, and in like manner, any drawback of duty payable under clause 9 shall (except in the case of production of silver at the silver works concerned being discontinued) be paid by way of deduction from amounts of duty that become payable after the certificate presembed in clause 11 has been presented to the Assistant Commissioner
- 13 Payment of duty short levied or erroneously refunded. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through imisstatement as to quantity on the part of the owner,
- or, when any such duty after having been levied has been, oving to any such cause, erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 14 No refund of duty erroneously levied or paid unless claimed within six months. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment
- 15 An appeal shall he from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner. No appeal shall he from any appellate order of the Commissioner, but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act against which no appeal hies:

Provided that no order in ievision shall be passed having an effect more prejudicial to the person conceined than the order under ievision without such person being given an opportunity of stating his case

16 No appeal under Clause 15 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

THE SCHEDULE

FORM A

(Vide clauses 4 and 10)

Particulars of silver prod	Silver Works during the			
1	2	3	4	
Description of silver	Issued out of the promises Ounces	Deduction claimed under clause 11 on account of quantity exported out of Indis and supported by certificate or certificates in Form D	Balance on which duty is leviable	
	}			

I do hereby declare that I have compared the above particulars with the records and books of my Silver Works and that they are in so far as I can ascertain accurate and complete

Dated this

day of

19

(To be signed by the Owner Managing Agent or other principal cofficer of the Silver Works)

(Signed)

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(Vide clause 5)

Notice of Demand of Payment of Duty under clause 5 of the Order made under Act XVIII of 1930

No

ASSISTANT COMMISSIONER'S OFFICE

61 , -

Name of Silver Works

For the month of

√0wner_

Amount (Rupees)

FORM B

(Vide clause 5)

Notice of Demand of Payment of Duty under clause 5 of the Orden made under Act XVIII of 1930

61 ----

ASSISTANT COMMISSIONER'S OFFICE.

Take notice that on behalf of the central Government I hereby demand payment by you of the Rupees now due and unpaid on account of Duty on Silver for the month of

19 , and that if the above amount be not paid within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provious of the Silver Excise Duty) Act, 1930

Assistant Commissioner

Assistant Commissioner.

N.B —No payment should be tendered on Sunday nor after 2-30 F.M. on any day, nor after 12-30 F.M. on Saturdays

FORM C

(Vide clauses 10 and 11)

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THE COLLECTOR OF CUSTOMS

Please allow certificate in the case of the following exports per S S

,	ы та				
1	2	3	4	5	6
Description of Silver	Number of Ounces	Namo of producing Silver Works	Date of issue out of the premises of the Silver Works	Name of exporter	Amount of drawback claumed
Dated this		day of	•	19 (Sigi	ned)
Shippii	ng Bill No		dated	(~-6-	19

FORM D

(Vide clause 11)

Certified that the silver bullion snown below was exported to on 19 and that the Silver Works is entitled to deduct the amount stated in column 2 from the statement of silver bullion produced during the month of 19

Description of silver bullion Quantity in ounces

(Signed)

Collector of Customs

Dated

19

[Finance Department (Central Revenues) Notification No $28\,\mathrm{C}$ Exc., dated the 26th March 1938]

D EXEMPTIONS

In pursuance of clause 8 of the Silver (Excise Duty) Order, 1930, the Governor General in Council is pleased to exempt from the payment of the duty leviable under section 3 of the Silver (Excise Duty) Act, 1930 (XVIII of 1930), silver bullion exported after the 17th March 1930 by sea to any country outside India

[India, Fin Dept (Cen Rev) Notification No 13-Customs, dated the 12th April 1930 as amended by Notification No 21-Customs, dated the 4th May 1932]

SECTION IV-SUGAR

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A -SUGAR (EXCISE DUTY) ACT 1934

ACT No XIV or 1934

(Received the assent of the Governor General on the 1st May 1934)

An Act to provide for the imposition and collection of an excise duty on sugar

Whereas it is expedient to impose an excise duty on sugar produced in factories and to provide for the collection thereof. It is hereby enact ed as follows —

- 1 Short title and extent —(1) This Act may be called the Sugar (Fxcise Duty) Act 1934
- (2) It extends to the whole of British India including British Balu chistan and the Sonthal Parganas
- 2 Definitions —In this Act unless there is anything repugnant in the subject or context
 - (a) factory means any premises wherein or within the precincts of which twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power
 - (b) owner includes any person expressiv or impliedly authorised by the owner of a factory to be his agent in respect of such factory
 - (c) sugar means any form of sugar containing more than ninety per cent of sucrose
 - (d) Lhandsan sugar means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employ ed and
 - (e) palmyra sugar means sugar manufactured from laggery obtained by boiling the juice of the palmyra palm
- 3 Imposition of duty on sugar—(I) A duty of excise shall be levied on all sugar produced in any factory in British India and either issued out of such factory on or after the 1st day of April 1934 or used within such factory on or after the said date in the manufacture of any commodity other than sugar and shall be payable by the owner of the factory

SUGAR

- (2) The duty payable under sub-section (1) shall be at the following rates, namely
 - (i) on khandsan sugar at the rate of one rupee and five annas*† per cwt,
 - (11) on all other sugar except palmy1a sugar at the rate of two rupees* per cwt,
 - (111) on palmy1a sugar at such rate, if any, as may be fixed in this behalf by the Central Government after such enquiry as it may think fit
- 4 Recovery of duty with penalty (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require
- (2) An arreat of duty, or any sum recoverable in heu thereof under this section, shall be recoverable as an arreat of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act
- 5 Issue of sugar from factory No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Central Government
- 6 Power of Central Government to impose customs duty on sugar (1) The Central Government may, by notification in the Official Gazette, impose on sugar brought into British India from the territory of any State in India, not being territory which has been declared under section 5 of the Indian Tariff Act, 1894 (VIII of 1894), to be foreign territory for the purposes of that section, a duty of customs equivalent to the excise duty imposed by this Act on sugar produced in British India
- 8 Penalty for evasion of duty or failure to supply information Whoever evades or attempts to evade the payment of any duty payable by him under this Act, or fails to supply any information which he is required by any rule made under this Act to supply, or knowingly

with fine which may extend to two thousand rupees

^{*} Indian Finance Act 1937

[†] Duty reduced to one rupee per cwt vide notification No 7-C Exc, dated the 3rd April 1937

[‡] Repealed by sec 6 and Sch of Act 111 of 1937

SUGAR

supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both

- 9 Power of Courts to order forfetture of sugar —Any Court trying an offence under this Act may order that any sugar together with the packages or coverings thereof in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty
- 10 Application of the provisions of Act VIII of 1878 to the duty on sugar—The Central Government may by notification in the Official Grzette declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from enstoms duties drawback of duty warehousing officies and penalties confiscation and procedure relating to officies and appeals shall with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances be applicable in regard to like matters in respect of the duty on sugar imposed by section 3
- 11 Power of Central Government to make rules —(1) The Central Government may by notification in the Official Gazetto malo rules to carry into effect the purposes and objects of this Act
- (2) In particular and without prejudice to the generality of the fore going power, such rules may—
 - (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment the manner in which the duty shall be payable and the recovery of arrears
 - (b) regulate the issue of sugar out of or the uso of sugar in the manufacture of commodities within any factory and provide for the appointment of officers of the Crown to supervise within any factory such issue or use
 - (c) impose on the owners of factories and on persons engaged in the sale of singar the duty of furnishing information keeping records and multing returns and presente the nature of such information and the form of such records and returns the particulars to be contained therein and the manner in which they shall be verified
 - (d) provide for the detention of signi for the purpose of exacting the duty the confiscation otherwise than under section 9 of signi in respect of which brenches of the Act or rules have been committed and the disposal of signi so detain ed or confiscated

- (e) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar, and
- (f) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules
- (3) In making any rule under this section the Central Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

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B -SUGAR (EXCISE DUTY) ORDER 1934

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act 1934 (XIV of 1934) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act

CHAPTER I

Short title and definitions

- 1 This Order may be called The Sugar (Fixure Duty) Order 1934 $\,^{\bullet}$
- 2 In this Order unless there is invthing repugnant in the subject or context
 - (i) the Act means the Sugar (Excise Duty) Act, 1934
 - (ii) Collector means-
 - (a) in the Provinces of Sind Orissa and Coorg the chief officer in charge of the revenue administration of a district
 - (b) in the Province of Bombay the Assistant Cell tor of Salt Revenue in whose jurisdiction the factory is attuated
 - (c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the factory is situat

and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order

- (111) Inspecting Officer means—
 - (a) in the Provinces of Sind Orissa and Coorg any officer of the Land Revenue Excise Customs Salt or Income tax Department and
 - (b) in the Provinces of Bombay and Madras any officer of the Customs Salt or Income tax Department

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act 1934 (AIV of 1934) the Central Government is pleased to direct that with effect from the 1st April 1939—

(1) the Sugar (Excise Duty) Order 1934 shall be cancelled in its application to Northern India namely the Provinces of Bengal Assum Bihar United Provinces Pumpal North West Frontier Central Provinces Delha Ajmer Merwara and Baluchistan

[F D (C R) Notification No 22 C Exc dated the 26th March 1938]

authorized by the Collector to inspect the premises in which sugar hable to duty is possessed or manufactured and shall include an officer permanently stationed at the factory to supervise its operations

- Provided that (a) in the Province of Sind no officer of the Customs or Incometax Department and (b) in the Provinces of Bombay, Madias and Orissa no officer of the Incometax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue.
- (1v)"Duty" means the duty payable under section 3 of the Act
- (v) "India" means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the Continent of India not protected by a eustoms cordon

CHAPIER II

Special appointments and delegations

3 Unless the Central Government shall in any case otherwise direct, the power of specially authorising any officer to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind, Orissa and Coorg, and by the Collector of Salt Revenue in the Provinces of Bombay and Madras

CHAPILE III

Manufacture

- 4 Every owner of a factory shall keep a correct darly account in Form A appended to this Order Separate accounts shall be kept for (a) sugar other than khandsan sugar or palmyra sugar, (b) khandsan sugar, and (c) palmyra sugar
- 5 Within five days after the close of each month, every owner of a factory shall submit to the Collector a monthly return in Form B appended to this Order showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month Separate returns shall be filed for (a) sugar other than khandsari sugar or palmyra sugar, (b) khandsari sugar, and (c) palmyra sugar
- 6 On receipt of the return referred to in Clause 5, the Collector shall, after verification of the return of exports, if any, to places outside India and such other enquity as he may deem fit, assess the duty payable on sugar removed from the factory or used within its premises for

SUGIR

the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of a factory who shall pay it into the Treasury by the end of the month following that for which the return was required to be made less any amount or amounts that may have been paid before the return is submitted into an approved treasury or approved treasures elsewhere provided that evidence of such payment or payments shall be presented to the Collector within 14 days of the close of the month to which the return relates

- 7 The Collector or Inspecting Officer may enter the premises of any owner of a factory and inspect the binding the maliniery the stocks and the accounts and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar
- 8 Any owner of a factory who fails to leep a correct daily account or refuses to permit any authorised officer to enter his premises and in spect the building machinery stocks and accounts shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand runces or with both

CHAPTER IV

Refunds and Remissions

- 9 Any per on who exports from British India to any place outside India sugar on which duty has become payable under the Act shall (a) in the case of exports by land on production of satisfactory evidence before the Collector that the sugar has been so exported and that the duty has been paid or has become payable in respect of such sugar and (b) in the case of exports by sea on production of an application in Torm C sppended to this Order duly completed either before the Collector or hefore the Cuistoms collector at the port of export receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced and has presented his application for refund to the Collector the amount may at that officer's discretion be paid in each or be set off against duty due from the owner of the factory
- 9 A Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture sugar on which duty has been paid under the Act shall on production of satisfactory evidence before the Collector that the duty has been paid in respect of such sugar receive a refund of that duty. Such refund may at the discretion of the Collector be paid in cash or be set off against duty due from the owner of the factory.

In clause 9 Collector means Collector as defined in clause 2 of this Order

10 The Central Government may, by notification in the Gazette of India, exempt any sugar from the whole or any part of the duty leviable thereon

CHAPTER V

Miscellaneous

- 11 Any dispute as to the sucrose content of sugar shall be determined by reference to such officer as the Provincial Government in the Provinces of Sind, Orissa and Coorg and the Collector of Salt Revenue in the Provinces of Bombay and Madras may empower in this behalf
- 11-A. If in the case of any factory the duty falls into allears the Collector may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in arrears
- 12 In the Provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue. No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

- 13 No appeal under Clause 12 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 14 In the Piovinces of Bombay and Madias, the Central Government and in the Provinces of Sind, Olissa and Coorg, the Piovincial Government may empower any officers of any department under its control to search any place, vessel, cart or means of conveyance for sugar liable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred
- 14-A. (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall, together with the packages or coverings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 9 of the Act, be adjudged subject to the provisions of clause 12 by the Collector

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit

SHGAR

- (2) Articles of which confiscation has been adjudged under subclause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Collector may direct
- 15 The Collector may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in heu of punishment for breach of any of the provisions of the Act or of this Order
- 16 When duty has been short levied through inadvertence error or misconstruction on the part of the Collector or through mis state ment as to quantity on the part of the owner of a factory
- or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in evcess on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 17 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence enton or misconstruction shall be returned unless such claim is made within three months from the date of such payment
- 18 Every owner of a factory who issues any syrup (except final molasses) from his factory shall furnish the following information to the Inspecting Officer within twenty four hours of issue namely the quantity issued the sugar value of the syrup according to the Formula given below and the destination and purpose for which issued

Formula

Sugar value of syrup=

Total weight of syrup × Brix o 0 9

8UGAR

FORM A

SUGAR MANUFACTURE ACCOUNT

(Vide Clause 4)

Date	Opening balance	Quantity manu- factured	Quantity issued from factory otherwise than for export out of India	Quantity used within the fretory for the manu- facture of any other commo dity	Quantity removed from factory for export out of India	Quantity des- troyed by accident	Quantity received or removed for further refinoment or manufacture	Closing balance	Remarks.
1	2	3	4	5	6	7	8	9	10
	Cwt	Cnt	Cwt	Cnt	Cnt	Cnt	Cnt	Cnt	
Total									

FORM B
MANUFACTURER S MONTHLY RETURN
(Vide Clause 5)

Month		19)	010000	- ,			
Opening balance	Sugar manufactured during the month	Quantity issued from factory otherwise than for export out of India	Quantity used in factory for the manufacture of another commodity	Quantity removed from factory for export out of India *	Quantity destroyed in factory	Quantity received or removed for further refinement or manufacture	Closing balance	Romarks
1	2	3	4	5	6	7	8	9
Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	
		Details	egayding.	export si	hown in	column	5	

 Detail 	ls regarding	export	shown in co	lumn 5
cwt	exported	to	per	on

4	cwt	exported	to	per	on
3	cwt	exported	to	per	on
4	cwt	exported	to	per	on
Dated the		•		_	Signature

ORDERS OF COLLECTOR

On hundredweight is bereby assessed and must be paid on or before enter in Revenue Registers

Signature Collector

Dated the

1

FORM C

PART I

I/We propose to export the undermentioned quantities of sugar to (country of destination)

Description of sugar	Number of bags	Average weight of the contents of each bag	To quai	tal ataty	Remarks
1	2	3	4	5	
		Mds Srs	Mds Srs	Cwts lbs	

Exporter (s)

Dated the

To

The Collector of Customs,

Port

No

I certify that the consignment of sugar specified above has been shipped in full to (country of destination) on the 19 and that there has been no relanding of any sugar contained in the said consignment

(Signed) Collector of Customs,

Port

Dated the

PART II

I/We request that a refund of the duty paid or payable in respect of the above consignment admissible under clause 9 of the Sugar (Excise Duty) Order 1931 may be allowed Documents showing that British Indian excise duty at the rate of Rs per cwt amounting to Rs has already been paid or become payable are enclosed berewith

Exporter(s)

Dated the

193

*The Collector

The Collector of Customs

Port

Strike off the portion not required

I am satisfied that the refund claimed is admissible and may be paid

(Signed) The Collector

The Collector of Customs

Port

[Fm Deptt (C R) Notification No I Central Excises dated the 5rd May 1934 as amended by Fin Deptt (C R) Notifications No 6 Central Excises dated the 16th June 1934 No 25 Central Excises dated the 2rd September 1934 No 4 C Ex dated the 16th December 1934 No 1 C Exc dated the 5th Tanuary 1935 No 12-C Exc dated the 5th April 1935 No 12-C Exc dated the 2fth November 1935 No 12-C Exc dated the 2fth November 1937 No 17 C Exc dated the 16th Text 1937 No 17 C Exc dated the 16th Cotober 1937 No 16 Exc dated the 16th Notober 1937 No 16 Exc dated the 16th March 1938 No 25 C Exc dated the 2fth March 1938 No 56 C Exc dated the 26th March 1938 No 56 C Exc dated the 26th March 1938 of the 1935 In 1935 No 1935 In 1935 No 1935 In 1935

C THE BOMBAY SUGAR (EXCISE DUTY) SUPPLEMEN-TARY ORDER, 1938

In exercise of the powers conferred by section 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934), the Central Government is pleased to make, with effect from the 1st April 1938, certain rules for the purpose of regulating the issue of sugar out of the premises of a factory situated in the Province of Bombay and imposing on the owners of factories the duty of keeping certain records

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

- 1 (1) This Order may be called "The Bombay Sugar (Excise Duty) Supplementary Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon all rules made by the Provincial Government of Bombay under section 5 of the Sugai (Excise Duty) Act, 1934 (XIV of 1934) shall be cancelled This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 In this Oider unless there is anything repugnant in the subject or context
- (1) "the Act" means the Sugar (Excise Duty) Act, 1934 (XIV of 1934),
- (11) "Collector" means the Assistant Collector of Salt Revenue in whose jurisdiction the factory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Bombay, with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Bombay or any specified area therein all or any of the powers of a Collector under this Order.
- (111) "Chief Inspector" means the officer appointed by the Collector of Salt Revenue, Bombay, to inspect and supervise sugar factories in the Province of Bombay,
- (10) "Sugar Excise Inspector" means an officer of the Bombay Salt Department, not below the rank of Sub-Inspector, appointed to supervise the working of a factory or any other officer duly empowered in this behalf by the Collector of Salt Revenue, Bombay,
- (v) "Form" means a Form set out in the Schedule appended to this Order

Provided that "Form B" shall mean Form B, appended to the Sugar (Excise Duty) Order, 1934

CHAPTI R II

ISSUE OF SUGAR OTHER THAN Khandsari AND PALMYRA SUGAR FROM BACTORY

- \eth The Sugar Fxcise Inspector may at any time check the weighing operations at the factory so as to reduce his work of ascertaining the actual weight by re weighment at the time of issue
- 4 No owner shall allow any quantity of sugar to he removed out of a factory except under a pass granted by him and countersigned by the Sugar Excise Inspector The pass shall be in Form S E 1 in triplicate and shall contain the following particulars namely
 - (a) Date and time of issue
 - (b) Total number of hags to be issued
 - (c) Average weight in maunds of sugar in each hag
 - (d) Total number of mannds and cwts of sugar to he issued
 - (e) Consignee and place of destination
- 5 On receipt of the pass in Form S E 1 (in triplicate) from the owner the Sugar Excise Inspector shall examine the details furnished by the owner and on making any test weighment if such test weighment is in his opinion necessary shall countersign the pass at the place-specified for such countersignature and allow the consignment to be removed from the factory
- 6 One part of the pass (the original) shall he handed over to the owner the second (the duplicate) shall accompany the consignment as far as the gate of the factory where it shall he delivered by the owner or his servant accompanying the consignment to the Excise guard at the gate while taking the consignment out of the factory compound and the third (the triplicate) shall remain on the record of the Sugar Excise Inspector The Excise guard on duty at the gate shall on arrival of the consignment at the gate count the number of hags in the consign ment and on satisfying himself that the number of hags is the same as that entered in the pass allow it to pass through the gate Excise guard shall return the duplicate of the pass to the Sugar Excise Inspector If the excise guard finds that there is any difference between the number of bags contained in the consignment and that shown in the pass he shall not allow the consignment to pass through the gate but report the matter to the Sugar Excise Inspector who shall immediately check the consignment himself and in the event of his finding any bag or bags in excess take such action as may be necessary under the Act
- 7 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar itself the quantity of sugar required for the purpose shall be removed to a special room or rooms in the factory under a pass to be issued in triplicate by the Sugar Excise Inspector in Form S E 1 The sugar so issued shall for account and

assessment purposes be treated as issues out of the factory. The duplicate of the pass chall be sent to the Collector by the Sugar Excise Inspector along with the monthly return received from the owner

- 8 If there are two or more exits from a factory, consignments of sugar removed from the factory shall be cleared only through the main gate, where an Excise guard shall be posted
- 9 After sunset or closure of the factory for the day whichever is earlier all gates except the main gate shall be closed under lock and key
- 10 Any of these rules may be relaxed by order of the Collector of Salt Revenue, Bombay, in the case of a factory having a railway siding of its own

CHAPTER III

SPECIAL PROVISIONS FOR THE Khandsari Sugar Factories

- 11 The operations at the factory where khandsari sugar is manufactured and no resident Sugar Excise Inspector is posted shall be supervised by the nearest Sugar Excise Inspector by paying surprise and occasional visits. The owner of such factory shall give intimation in writing to the Sugar Excise Inspector of the commencement of the work of his factory.
- 12 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar or for consumption the sugar so issued shall for account and assessment purposes be treated as sales out of the factory

CHAPTER IV

Accounts

(To be maintained in respect of sugar other than khandsarr sugar or palmyra sugar)

- 13 The Sugar Excise Inspector shall maintain two daily registers and one monthly register in Forms S E 2, S E 3 and S E 4 The details of each transaction of issue shall be recorded in the register in Form S E 2, before each transaction is complete, while the register in Form S E 3 shall be written soon after the issue operations are closed for the day. The monthly register in Form S E 4 shall be written on the first working day of the month following that to which it relates
- 14 On receipt of the owner's monthly return prescribed by the Sugar (Excise Duty) Order, 1934, the Sugar Excise Inspector shall check it with the corresponding entries in his monthly register in Form S E 4, and, if the two are found to tally, attach to the return a

certificate to that effect and forward it with the displicates of the passes issued during the month to the Collector through the Chief Inspector In the event of any discrepancy being found between the figures supplied by the owner and those entered in the register in Form S L 4 the Sugar Excise Inspector shall require the owner to explain the difference and get the return corrected before forwardin, it to the Collector

- 15 (1) Every owner of a rectory other than a factory for khandsars or palmyra sugar shall muntain the following accounts
 - (a) Account of cane received and crushed
 - (b) Daily Manufacture Report
 - (c) Manufacture Run Report
 - (d) Sugar Production Register and
 - (c) Store Register

in Forms S E o S E 6 S E 7 S L 8 and S E 9 respectively. He shall also maintain a Sugar issue and Bill register showing amongst other particulars the following details of issues from the factory, namely Aame and address of consignee destination of consignment, Quantity Rullway Receipt No and date Invoice Number and date Number and date of pass issued under clause 4 in Form S E I and the following details of the bills issued in respect of each transaction namely Bill Number and date Ledger Folio Number and Sales Journal Folio Number

(2) With the exception of the Run Report which shall be written on the expiry of the run all accounts shall be written up daily in a clear and legible manner even if no transactions take place

CHAPTER V

ACCOUNTS

Special Provisions for Khandsari Sugar

- 16 The owner of a factory where khandsan sugar is manufactured shall maintain accounts in Form S E 10 The manufacture and the transaction of sale of sugar shall be posted duly therein
- 17 The owner shall forward each monthly return in Torm B on or before the 5th day of each succeeding month to the Sugai Excise Inspector who shall check it with the accounts maintained by the owner and if he finds it correct attach to the return a certificate to that effect and shall forward it to the Collector through the Chief Inspector

CHAPTER VI

ł

GENERAL

- 18 No sugar shall be removed from a factory except in accordance with the procedure laid down in this Order. If any sugar is removed by any employee at the factory in contravention of the conditions prescribed herein, the owner shall be held responsible for such removal and be hable to be dealt with according to the provisions of the Act
- 19 At factories where khandsari sugar is being manufactured in addition to all other sugar except palmvia sugar, the provisions of Chapters II and IV shall apply but the accounts of khandsari sugar shall be kept separately both by the owner and the Sugar Excise Inspector

THE SCHEDULE

FORM S E 1

(Vade clares 4)

from our factory	removing the under godown No AM/PM for transp		today	of sugar v/tomorrow			
Name of consigne	e						
Number of bags	Average weight of contents of bags in maunds and seem	Total q	Cwts Lbs	Remarks			
V B—In the case of removal of sugar within the factory premises for preparing any commodity other than sugar the name of such commodity together with the room in the factory premises to which it is to be removed shall be stated in the blank space provided for after the words transport to Date 19 Factory owner							
The Sugar E	cise Inspector						
Checked and	No		-				
Date	j	19 19	gar Pxcise	inspector			

FORM S E. 2

(Vide clause 13)

Daily account of sugar removed from the factory (to be maintained by the Sugar Excise Inspector)

Date	Number of pass	Number of bags Each containing sugar on an average (exclusive of thre weight)				Total number of baga	Total net weight of sugar in	
i		Mds Srs *	Mds Srs •	Vid∝ Srs •	Mda Srs •		Mds Srs	Cwt Lba
Daily Total								

^{*} State the average net weight of sugar contained in each bag exclusive of the weight of tare

IORM S I 3

(Vide clause 13)

Consolidated daily account of sugar removed from the factory (to be maintained by the Sugar I xeise Inspector)

		l umber	of lag					
Date	I ach cont tol g ang r on n average (act ive of t re w igit)					lotal n t	1.	
	Md Ars	31ds 81s	Mits Sm	36 34 814	lag lag	M to Ers	Cwt Jts	Result
1 t ni Jri			{					
41) 511, 61) 71) 81h								
011 101h 111h 12th								
1311 1411 1511 1711								
irii ipih oth 21 t								
2 1 23 1 4th 2 11	1							
2 th 27tf 28th 20th 80tl								
Blat Montily Total							1	_

^{*}Blate ti net average weight of sugar co I locd in each bag exclusive of tare

FORM (Vide Monthly Register of Issues of Sugar

Month	Number of bags Each containing sugar on an average (exclusive of tare weight) Total sugar in sugar in of bags						
	Mds Srs *	Mds Srs*	Mds Srs *		0.50	Mds Srs	Cwt Lbs
Aprıl		ya			ı		
May							
June							
July							
August							
September							
October							
November							
December							
Januars							
Petinuans							
Verch							
Total for the			-				

^{*} State the net average weight of sugar

S E 4
clause 13)
and Assessment for the year 19 -19

and Assessment for t	he year 19 -19 l	1 1	1
Rate of Total amount of duty	Demand made by the Collector recover	unt date of challan any	Remarks
Rs a p Ra a p	Rs a p Rs a	, p	
	1 1		{



FORM S E C

(Vide clause 15)

Daily Manufacturing Report Register

Name of Factory

Season

Report No

Date

Senal No		Particulars	
1	Cane crushed		Mds
2	Total Mixed Juice		Mds
3	Mixed Juice & cane		
,	Added water % cane		
4	Sugar actually bagged		Mds
5	Est mated y eld suger % cane		
	Fetimated yield molasses % cane		
æ	Bagasse % cane	•	
	Press cake / cane		
7	Analysis—		
	Cane		Sugar %
	Mixed juice		Sugar /6
			Brix 9
			Furity %
	F nal Molasses		Sugar %
			Brix 9
			Furity %
	Bagasse		Sugar %
	Press cake		Sugar /o

FORM S E 7

(Vide clause 15)

Manufacturing Run Report Register.

${ m Re}$	me of Factory . ason port No . antication process used		 Period	endu	ng	
Serial No	Particulars				For the	To date
1	No of days actual working					
2	Total cano crushed		•	Mda		
3	Total mixed juice			,,		
4	Mixed juice % cane					
	Added water % cane					
5	Total sugar actually bagged			Mds		
	Sugar in process			,,		
6	Molasses sent out			,,		
	Molasses in process			,,		
7	Recovery sugar % cane					
	Production molasses % cane					
8	Bagasse % cane					
	Press cake % cane					
9	Analysis —					
	Cane	Sugar 9	%		! !	
	Mixed juice	Sugar 9 Brix % Purity				
	Final Molasses	Sugar Brix %	%			
	Bagasse	Sugar	%			•
	Press cake	Sugar	%			
	Average pol of all sugars					

Sugar Balance

Senal	Particulais	Cane = 10				
No		For the	To date			
ı	Sugar in cane					
2	Sugar in Mixed juice					
3	Sugar in Bagasso					
4	Sugar in commercial sugars					
5	Sugar in Press cake					
6	Sugar in Molasses					
7	Sugar undetermined					

- 3					1	1
	Stock in process as on					
Serial No	Particulars	Cn	Brix	Purity	Available sugar	Molasses.
1	Juice					
2	Syrup	[ĺ		[.	
3	Massecute No I	Ì	Ì	1		
	No II					
	No III	l	[į ((
4	Light molasses No I		1	1		
	No II	[Į	Į	[
	No III		l	Į		
5	Heavy molasses No I]	1		
	№ П)	1))	
6	Other material in process	1				
7	Sugar unbagged mds	1	1	1		
	Total					

SUG IR

FORM S E 8 (Vide clause 15)

Daily Sugar Production Register

Name of Factory Season

Month

Sugar 1	ongged	r nt	to	left in	Dru -	Thereintle
Day	To dr to	Day	To date	Day	To date	
Mds	Mda	Mdı	Mila	Mds	Mas -	-
	Day		Sugar bagged r at Goda To Day drite Day	Day To Day To date	Sugar bagged r nt to left in How How Day To date Day date -	Sugar bagged rant to Godown Hours To date Day date Day date ————————————————————————————————————

FORM S F 9 (Vide clause 15) Store Register

Name of Factory Season

Date	Open ng balanco	Received to day	Total receipt to date	Issued to day	Total is ues to date	Closing balance	Remarks
	Mds	Mds	Mds	Mds	Vids	Mds	

I ORM
(Vide
Sugar manufactured and vived from the Khind ari
Month

Date	Oper	nng bala 2	nco	Recorp Su ne	ts on acc manura 3	ount or tured	Quant	ty room of a tori	l from
1	Number of bags	Maunda	Sinta	Number of ba a	Mnunda.	Somes	Num ber of bus	Var arle	Seers.
1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 15th 15th 15th 20th 21st 22nd 23rd 24th 25th 25th 25th 25th 30th 31st									
Тозаі		_		-					**************************************
							ļ	119	

I certify that the entries made above are correct

Date

S E 10

Clause 16)

Sugar fa tory at

and monthly return

	19						
Name of cons gnee	Place of destination	Quantity	destroy secodent	ed by	Closs	ng balan	сө
IJ	ŧ	Aumber of bags	Maunds	Seers	Number of bags	Maunds	Scers
		,					
				s. 1			

Factory Owner

No 37 C Γxc dated the 1st April 1938]

D THE MADRAS SUGAR (EXCISE DUTY) SUPPLEMENTARY ORDER, 1938

CIFAPPLE I

SHORE THAT, COMPENSION AND DELINITIONS

- 1 (I) This Order may be called "The Midias Sugar (Locise Duty) Supplementary Order, 1935"
- (2) It shall come into force on the 1+ April 1933, whereupon all rules made by the Provincial Government of Madias under section 5 of the Sugar (Excise Duty) Act, 1931 (XIV of 1931) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.
- 2 In this Order unless there is anything reprignant in the subject or context
- (i) "the Act means the Sugar (Excise Duty) Act 1931 (XIV of 1934),
- (n) "Collector" means the Assistant Commissioner of Salt Revenue in whose jurisdiction the factory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Madias, with the special or general consent of the Central Board of Revenue, to exercise throughout the Province of Madias or any specified area therein all or any of the powers of a Collector under this Order.
- (m) "Inspector" means the Inspector of the Salt Revenue Department in charge of the Circle in which the factory is situated,
- (10) "Supervising Officer" means an officer appointed by the Collector of Salt Revenue to exercise the powers and perform the duties of Supervising Officer under this Order,
 - (v) "Duty" means the duty payable under section 3 of the Act,
- (vi) "Form" means a Form set out in the Schedule appended to this Order

Provided that Form B shall mean Form B appended to the Sugar (Excise Duty) Order, 1934,

(vii) "the Order" means the Sugai (Excise Duty) Order, 1934, and

,

(vut) Feon means a subordinate of the Madras Salt Revenue Department appointed by the Collector of Salt Revenue Collector or Inspector to exercise the powers and to perform the duties of a peon under this Order

- 3 (1) The provisions of this Chapter and Chapter VI shall apply to all factories manufacturing any kind of sugar
 - (2) The provisions of Chapters II and IV shall apply to factories-
 - (a) where sugar other than khandsan or palmyra is manufactured and
 - (b) where such sugar is manufactured in addition to khandsari or palmyra sugar or hoth

In case (b) accounts shall be maintained separately for-

- (1) sugar other than Lhandsan or palmyra
- (11) hhandsart sugar and
- (111) palmyra sugar
- (3) The provisions of Chapters III and V shall apply to factories where khandson or palmyra sugar or both are manufactured

Explanation —Where only khandsari or pulmyri sugar or both are manufactured at a factory during a particular period of the year the provisions of Chapters III and V shall apply to such factory during that period

CHAPTER II

FACTORIES PRODUCING WHETHER EXCLUSIVELY OR NOT SUGAR OTHER THAN blandsati or PAJMYRA

- 4 (1) The owner of a factory shall not produce or cause or permit the production of sugar in the factory for the first time after this Order comes into force without gring notice in writing to the Collector at least fifteen days before the production of sugar. Every such notice shall specify the nature of the raw materials used for the production of sugar sugar.
- (2) The owner of a factory engaged in the production of sugar when this Order comes into force shall within seven days of the date of the coming into force thereof give notice in writing to the Collector specifying the nature of the raw materials used by him for the production of sugar
- (3) The owner of every factory shall give notice in writing to the Collector of his intention to stop or resume the production of sugar at least fifteen days before stoppin, or resuming such production as the case may be

- (4) Whenever there is a change in the nature of any raw material or raw materials used, the owner of the factory shall give notice in writing to the Collector specifying the new raw material or raw materials used, at least fifteen days before making the change
- 5 The owner of a factory shall not manufacture or cause or permit any other person to manufacture sugar from any material which has been mixed with palmyra sugar or any form of concentrated palmyra jurce or syrup or any product of the palmyra palm, unless he gives to the Supervising Officer notice of his intention to do so and agrees either to pay on the sugar so manufactured duty at the rates prescribed in section 3 (2) (n) of the Act when it is issued from the factory for consumption or for the manufacture of any other commodity in or outside the factory or for export, or to remove the sugar so manufactured under such other conditions as may be prescribed under the Act or the Order
- 6 All sugar produced in a factory shall before it is removed from the factory be put into bags in the presence of the Supervising Officer and weighed, so that each bag may contain such known quantity of sugar as the owner may require

Each bag shall bear a distinguishing mark showing the kind and the quantity of sugar contained in it. Bags containing sugar of the same kind and with the same quantity in each shall be kept together in a separate lot, when they are stored in the factory

7 Sugar shall be removed out of the factory only between 6 AM and 6 PM, provided that the Supervising Officer may for sufficient reasons to be recorded in writing permit removal of sugar from the factory after 6 PM under such conditions as he may prescribe

Explanation For the purpose of this clause "factory" shall mean any place therein which may be specified by the Supervising Officer

- 8 No sugar shall be issued from the factory for consumption, export or manufacture of any commodity in or outside the factory except in the presence of the Supervising Officer and except on presentation by the owner of an application in Form S E -3 to the Supervising Officer and on obtaining the permission of such Officer on the Form The Supervising Officer shall accord such permission only after making the necessary entries in Form S E -1
- 9 If the Supervising Officer has any reason to believe that any bag or bags containing sugar to be removed has or have been tampered with or if the owner desires to have any bag or bags reweighed the Supervising Officer shall cause such bag or bags to be reweighed in the presence of the owner and if the weight on check-weighment of such bag or bags differs from that found at the time when such bag or bags were filled with sugar, he shall take into account the net weight of such bag or bags as check-weighed for the assessment of duty

- 10 Every application made and permission granted in Form S E 3 One copy (the original) shall be retained by the shall be in triplicate Supervising Officer The second copy (the duplicate) shall accompany the consignment as far as the gate of the factory where it shall before the consignment is taken out of the factory premises be delivered by the owner or his servant accompanying the consignment to the Peon on gate The third copy (the triplicate) shall be delivered to The Pcon on guard at the gate shall on arrival of the guard at the gate consignment at the gate count the number of bags in the consignment and on satisfying himself that the number of bags is the same as that entered in the permit allow it to pass through the gate The Peon on guard at the gate shall return the duplicate of the permit to the Super vising Officer with an endorsement that the number of bags has been checked and found to agree with that shown in the permit If the Peon on guard finds that there is any difference between the number of bags contained in the consignment and the number shown in the permit lie shall not allow the consignment to pass through the gate but shall report the matter to the Supervising Officer who shall immediately check the consignment himself and in the event of his finding any hag or hags in excess take such action as may be necessary under the Act
- 11 If there are two or more exits from a factory consignments of sugar removed from the factory shall be taken out only through the main gate where a peon is posted on guard
- 12 After 6 PM or the closure of the factory for the day which even searlier all gates except the main gate shall be closed under lock and key by the owner
- 13 Any of the clauses in this Chapter may be relaxed by an order of the Collector of Salt Revenue in the case of a factory having a railway siding of its own

CHAPTER III

- CONTROL OVER ISSUES OF SUGAR FROM THE PACTORIES ENGAGED EXCLUSIVELY FOR THE PRODUCTION OF khandsari or Palmyra Sugar
- 14 In the case of a factory where only khandsan sugar or pulmyra sugar or both are manufactured and no resident officer is posted the resident officer at the nearest sugar factory or such other officer as the Collector of Salt Revenue may appoint in this behalf and the Inspector

shall supervise the operations of the factory by paying surprise and occasional visits

15 The owner of such factory shall give fifteen days' notice in writing of his intention to manufacture sugar or to stop or resume such manufacture, as the case may be

CHAPTER IV

ACCOUNTS TO BE WAINTAINED AT FACTORIES PRODUCING, WILTHER EXCLUSIVELY OR NOT, SUGAR OFFICE THAN khandsari or Palmara

- E-1, in which the quantity of sugar produced in, and the quantity removed from, the factory shall be entered daily in the appropriate column. A total shall be struck at the end of each month. The Supervising Officer shall submit a monthly extract of the totals in the register in Form S. E-1 to the Collector through the Inspector together with the permits delivered at the gate as a check on the aforesaid extract and the owner's return in Form B, and a copy of the extract aforesaid to the Inspector. In addition to the aforesaid register, the Supervising Officer shall maintain a register in Form S. E-2 showing the monthly production and issues of sugar and the accounts relating to the payment of the duty
- The return in Form B, which the owner is required to submit monthly to the Collector under clause 5 of the Order shall be delivered to the Supervising Officer on the 3rd of the month following that to which the return relates. On receipt of the return in Form B the Supervising Officer shall check the entries in it with the totals of the entries for the month in the register in Form S E-1 and if the entries in the return and the register are found to agree, submit the return to the Collector through the Inspector on the 5th of the following month with an extract of the totals of the entries in the register in Form S E-1 and the permits delivered at the gate. In the event of any difference between the figures as entered in the return in Form B and those entered in the S E-1 register, the Supervising Officer shall call upon the owner to explain the difference and get the return reconciled before submitting it to the Collector.
- 18 (1) When the manufacture of dutiable sugar in a factory has stopped, the Collector of Salt Revenue may withdraw the Supervising Officer attached to the factory and appoint another officer to be in general charge of the factory. Before vacating office the Supervising Officer shall verify the stock of sugar as entered in Form S. E.-1 and

report the quantity in stock to the Collector and the Inspector The owner may issue sugar at any time after giving infunction in Form S E 3 of the quantity to be issued to the Collector and to the officer appointed to be in charge

(3) Before manufacture is started again the Supervising Officer appointed to the factory shall verify the balance of sugar in stock to see that tho total quantity issued is intimated by the owner is correct. If the difference between the quantity originally in stock when the Supervising Officer was withdrawn and that in stock when the new Supervising Officer takes charge exceeds the total quantity issued as intimated by the owner and the excess cannot be accounted for by wastage or otherwise the owner shall be hable to pay duty on such oxcess.

CHAPTER A

ACCOUNTS TO BE MAINTAINED AT FACTORILS PRODUCING FACTURENTLY I hands are or painted such

- 19 The owner of the factory where I handsan or pulmyra sugar or both are exclusively produced shall maintain an account in Form S E 4 in which the manufacture and sale of sagar shall be posted daily
- 20 The owner shall forward the monthly return in Form B to the resident Supervising Officer of the nearest factory or to such other officer is the Collector of Salt Revenue may depute for the purpose. The officer to whom the return is forwarded shall cheek it with the accounts maintained by the owner and if such officer finds that the return and the accounts agree he shall male an endorsement to that effect and submit it to the Collector through the Inspector

CHAPTER VI

GENERAL

21 The owner of a factory shall maintain a register in Form S $\,\, \Xi \,$ 5 of raw materials used and sugar manufactured in the factory

22 No sugar shall be removed from the factory except in accordance

with the procedure laid down in this Order

- 23 If any sugar is removed by an employee at the factory in contravention of the conditions bereinbefore prescribed the owner shall be held responsible for such removal and shall be hable to be dealt with according to the provisions of the Act and the Order as if he had removed the sugar himself
- 24 The owner shall carry out all such orders as may be issued by the Collector of Salt Revenue Collector Inspector or Supervising Officer to give effect to the provisions hereinbefore contained

THE FORM (\it{Vide}) Register of sugar manufactured, issued

-		Sugar bagged E										
Date	Opening ba	lance	Manufa	nctured	Т	otal	Permit number		For manufacture of other commodities		For con-	
′1)	(2)		(:	3)	1 (4)	- 1	(5)	(0	3)		ł
	NUMBER OW	LB	NUMBER OF BAGS	OWT LI	YUMBER OFBAGS	OWT	LB		NUMBER OI BAGS	OWI	LB	NUMBER OF BAGS

BUGAB

SCHEDULE

SEI

CLAUSE 15)

and balance in the factory of

sumption India For exp rt out India (0) (11) (11) OWN LD NUMBER OWN LD NUMBER OWN LB NUMBER OWN LD OF RACE OF RACE OWN LD OWN RACE OWN LD OF RACE OWN LD OWN RACE OWN	uks
	Remarks
OWY LD OF BASS OWT LD SURPER OWT IN SURPER OWT DE SURPER OWT LD SUSPENSE OWT LD OF BASS OWT LD SURPER OWT LD SUSPENSE OWT LD SUSPENSE OWT LD SURPER OWT LD S	(12)

S E 2

CLAUSE 15)

sugar and assessment for the year 19 19 Issues Closing balance Number and date of chalan Amonnt of arrears if any Total number of bags Total weight of sugar Total number of bags Tot 1 amount of dufy Amount recovered Rate of duty TAI TWI THE 115 E1 0

FORM S E-3

(Vide Clause 7.)

I request permission to remove the undermentioned quantities of sugar from my factory godown No to-day/to-morrow at a.m./pm. fo transport to export

Name of consignee

No. of bags.

Total quantity
Cwt lb

NB—In the case of removal of sugar within the factory premises for preparing any commodity other than sugar the name of such commodity together with the room in the factory premises to which it is to be removed shall be stated in the blank space provided for after the words 'transport to'

Date

19

Factory Owner

To the Supervising Officer

Checked and permitted to pass out of the factory for inland consumption to be used within the factory for the manufacture of export

Supervising Officer.

Note —The Supervising Officer shall score out the portions which are not applicable to the case

Checked and found to agree

FORM S E 4

and monthly return

(Vide Clause 18)

Sugar manufactured and ussued from the khandsarı or palmyra sugar factory al

SUGAR (6) T BILL Number Corr Or Bags Closing balance Э Quantity destroyed by accident (7) NUMBER OWF BAGS Pi es of destination (6) GI. Name of consignee (5) Quantity issued from the f ctory (4) NUMBER CWT OF DAGS Month lectived on acc unt of ugar manufactured (3) 877 NUMBER OWT OF DAOS 5 Opening balance TALO ଶ NUMBER DAGS Date Ξ

Supervising Officer

I certify that the entries made above are correct

2

Date

FORM S. E.-5

(Vide Clause 20)

Register of raw materials used and sugar manufactured in the factory at...

1	Remarks	(11)	
	ıntıty		CWT LB
	Total quantity	(10)	Nouber Of Cv
Ł			LB
Sugar	Produced	(6)	GW T
	Pro		Novere Of Bags
	sugar		LB
	alanco	(8)	CWT
	Opening balanco sugar in factory		Nomber Of DAGS
	Balance	(7)	CWT LB
_	Expend- Balance	(9)	CWT LB
Raw materials	l .	(9)	CWT LB CWT
Raw	Opening Received Total	(4)	CWT LB CWT LB
	Opening balance	(3)	
	Kind or doscrip tion	(2)	CWT LB
	Date	(1)	

[Finance Department (Central Revenues) Notification No 38-C Evo, dated the 1st April 1938]

L—THE NORTHERN INDIA SUGAR (L\CISL DUTY) ORDER 1938

In exercise of the powers conferred by sections 10 and 11 of the sugar (Excise Duty) Act 1934 (YIV of 1934) the Central Government is pleased to apply in the adapted form set out helow certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to male certain rules for the purpose of proving for the assessment and collection of the duty imposed by the first mentioned Act in the following Provinces namely—Bengal Assam Bihar United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchis tan

CHAPTEP I

SHORT TITLE COMMENCEMENT AND DEFINITIONS

- 1 (1) This Order may be called $\;\;$ The Northern India Sugar (Excise Duty) Order 1938
- (2) It shall come into force on the 1st April 1938 whereupon the Sugar (Excise Duty) Order 1934 (excep notifications issued in pur suance of clause 10 thereof) shall be cancelled in its application to the said Provinces and the rules made under section 5 of the first mention ed Act by the Governments of the Frovinces named in the preamble shall be cancelled. These cancellations shall not however have effect as regards anything done or my offence committed or any fine or penalty incurred or any proceedings instituted before the said date
- 2 In this Order unless there is anything repugnant in the subject or context
 - (i) 'the Act means the Sugar (Excise Duty) Act 1934 (\text{VIV} of 1934)
 - (4) India means the territories included in India as defined in the General Chaises Act 1897 together with all foreign possessions on the continent of India not protected by a customs cordon
 - (iii) Northern India means the Provinces of Bengal Bihar Assam United Provinces Punjab North West Frontier Central Provinces Delhi Ajmer Merwara and Baluchis tan
 - (iv) Commissioner means the Commissioner Central Excises and Salt Northern India
 - (v) Deputy Commissioner mean, a Deputy Commissioner Central Excises and Salt Northern India

- (vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt Department, Northern India, in whose jurisdiction the factory is situated, and includes any officer specially authorized to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner;
- (vn) "Inspecting Officer" includes officers of the Central Excises and Salt Department. Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue to inspect the premises in which sugar hable to duty is possessed or manufactured, and shall include an officer permanently stationed at the factory to supervise its operations,
- (viii) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the factory or any other officer duly empowered by the Commissioner in this behalf,
- (1x) "Duty" means the duty payable under section 3 of the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct, the power of specially authorizing any officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURL AND ACCOUNTS

- 4 Every owner of a factory shall keep a correct daily account in Form A appended to this Order Separate accounts shall be kept for (a) sugar other than *khandsarı* sugar or palmyra sugar, (b) *khandsarı* sugar, and (c) palmyra sugar
- 5 Within five days after the close of each month, every owner of a factory shall submit to the Assistant Commissioner a monthly return in Form B appended to this Order in triplicate showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month Separate returns shall be filed for (a) sugar other than

khandsarı sugar or palmyra sugar (b) khandsarı sugar and (c) palmyra sugar

- 6 On receipt of the return referred to in clause 5 the Assistant Commissioner shall after verification of the return of exports if any to places outside India and such other enquiry as he may deem fit assess the duty payable on sngar removed from the factory or used within its premises for the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of a factory who shall by the end of the month following that for which the return was required to be made pay it into the local Treasury less any amount that may have been paid before the return is submitted into any other treasury approved by the Commissioner provided that evidence of such payment or payments shall be presented to the Massistant Commissioner within fourteen days of the close of the month to which the return relates
- 7 (1) Every owner of a factory other than a factory for 1 handsarr or palmyra sugar shall maintain the following accounts
 - (a) Account of came received and crushed
 - (b) Daily Manufacture Report
 - (c) Manufacture Run Report
 - (d) Sugar Production Register and
 - (e) Store Register
- in Forms C D E F and G respectively appended to this Order He shall also maintain a Sugar Issue and Bill register showing amongst other particulars the following detuls of issues from the factory namely name and address of Cousignee Destination of Consignment Quantity Railway Receipt No and date Freight paid Invoice Number and date of pass issued under clause 8 and the following details of the bills issued in respect of each transaction namely Bill Number and date Ledger Folio Number and Sales Journal Folio Number
- (2) With the exception of the Run Report which shall be written up on the expiry of the run all accounts shall be written up daily in a clear and legible manner even if no transactions take place
- 8 No sugar shall be issued from a factory except under a pass in the following form signed by the owner of the factory
 - (a) Date and time of issue
 - (b) Total number of bags issued
 - (c) Average weight in maunds and seers of each bag
 - (d) Total weight of sugar issued

SUG 1R

- (e) Consignee's name and destination of consignment
- (f) Signature

The pass shall be made out in triplicate of which one copy shall be retained by the owner and filed in his office, one copy shall accompany the consignment to its destination and the third copy shall be sent without delay to the Inspector. Any breach of this rule shall be punishable with fine which may extend to one thousand impees

- 9 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar, the quantity of sugar required for the purpose shall be removed from the store room under a pass signed by the owner and containing the following particulars
 - (a) Date and time of issue
 - (b) Total number of bags issued,
 - (c) Average weight in maunds and seers of each bag,
 - (d) Total weight of sugar issued,
 - (e) Purpose for which issued,
 - (f) Signature

A copy of this pass shall be sent without delay to the Inspector Any breach of this rule shall be punishable with fine which may extend to one thousand rupees

- 10 Every owner of a factory shall give prompt intimation by registered post to the Inspector of the commencement of manufacture in his factory
- 11 An Inspecting Officer may enter the premises of any owner of a factory and inspect the building, the machinery, the stocks and the accounts, and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar
- 12 If any owner of a factory fails to keep correct accounts in the manner prescribed by clause 4 and by clause 7 (if applicable) or refuses to permit any authorized officer to enter his premises and inspect the building, machinery, stocks and accounts, he shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both
- 13 If the Commissioner has reason to believe that the owner of a factory is not maintaining correct accounts in the manner prescribed by clause 4 and clause 7 (if applicable) he may without prejudice to the provisions of clause 12 but subject to the provisions of clause 19 direct that no sugar be issued from the factory or be used within the factory in the manufacture of any commodity other than sugar otherwise than under the authority of a permit granted by an authority appointed for the purpose

SECAR

CITAPITE IN RULADS AND RUMSSIONS

14 Any person who exports from I rit h India to any place outside India sugar on which duty has become payable under the Act shall (a) in the cire of exports by land on production of satisfactory evidence before the Austral Communication that the sugar has been so exported and that the duty has been paid or has become payable in respect of such sugar and (b) in the cire of exports by sea on production of an application in I off in the cire of exports by sea on production of an application in I off in the cire of exports by sea on produce collector at the port of export receive a refined of that daty. If the exporter is the owner of the factory in which the sugar was produced and has pre-cated his application for refund of the As istant Commussioner the amount may in that officers discretion be paid in each or lesset off against duty due from the owner of the factory.

15 Any owner of a factory who receives into the factors for the purpo e of further refinement or immiffeture sugar on which duty has been paid under the Act shall on production of itisfactory evaluates before the Assistant Commit ioner that the duty has been paid in respect of such sugar receive a refund of that duty. Such refund may at the discretion of the Assistant Commissioner he paid in each or

be set off a ninst duty due from the owner of the factors

If The Central Government may by notification in the Official Grzette exempt any sugar from the whole or any part of the duty leavable thereon

CITAPTIP V

17 Any dispute as to the sucrose content of sugar shall be deternanced by the Chemical Adviser to the Commissioner or by such other

officer as the latter may empower in this behalf

18 If in the ease of any factory the duty falls into arrears the Assistant Commissioner may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in irrears

19 An appeal shall be from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner. No appeal shall be from any appeal order of the Commissioner but an appeal shall be from any original order of the Commissioner to the Central Board of Revenue. The Central Government may reuse any order pass d under the Act from which no appeal bes.

Provided that no order in revision shall be passed having an effect more prejuderal to the person concerned that the order under revision without such person being given an opportunity of string his ease.

- 20 No appeal under clause 19 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 21 The Central Government may empower any officers to search any place, vessel, cart or means of conveyance for sugar hable to duty and to seize and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred
- 21-A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector
- 21-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate
- 21-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

22 (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall, together with the packages or coverings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 9 of the Act, be adjudged subject to the provisions of clause 19 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand rupees, as he thinks fit

- (2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct
- 23 The Assistant Commissioner may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in

heu of punishment for breach of any of the provisions of the \ct or of this Order

- 21 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity on the part of the owner of a factory
- or when any such duty after having been levied has been owing to any such cau e erroneously refuided

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of tho month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as a result of an offence under the Act of which he has been convicted in Court shall my the deficiency on demand being made at any time

- 20 No duty which has been paid and of which repayment wholly or in part is claimed it con equence of the same having been paid through madvertence error or inisconstruction shall be returned unless such claim is made within six months from the date of such payment
- 26 Liver owner of a factory who issues any syrup (except final inolasses) from his factory shall furnish the following information to the Inspector within twenty four hours of issue named the quantity issued the sugar value of the syrup according to the I ormin's given below and the destination and purpose for which issued

I ormula

Sugar value of syrup =

Total weight of syrup × Brix 0, v 0 0

100

FORM A Sugar Manufacture Account (Vide olause 4)

1	ſ	
Romarks	10	
Closing balance	6	C _{ii} , t
Oughty received or remores removed for further remonder or mannular facture	S	Cut
Quantity destroyed by	7	Cu t
morf beyomer varanauQ due droqe tel vrotenl athal le	9	Cwt
Quantity used withing the factory for the manufacture or any other the commodity	ນ	Cwt
Month begins thin and from front of the first of the firs	4	Cwt
Quantily bagged	က	Cwt
Opening Balance	67	Cwt
Date	1	
1	1	1

1 otal

rory b

MANUFACTURED & MONTHER RETURN (I ide clause !)

Month			10)				
Opening Balance	O , Sugar lagged luring the month	Onability a used from factory at a other an than for export out of failur.	Q annity und in fact to for the remaining time of any oth remainded the commodity	Quantity to novel from factors	trat during louronol in C.	Openity freetacl or removed for fittle refin ment or manifice ture	2 o Cleang Balance	Itemari D

Delails regarding exports shown in column ?

1	cwt	exported to	per	on
2	ewt	exported to	per	on
3	cwt	exported to	per	on
4	cwt	exported to	por	on

Dated the

Signature

Orders of Assistant Commissioner

Duty of Rs on hundredweight is hereby assessed and must be paid on or before und enter in Revenue Registers

Inform assessee

Signature

Assistant Commissioner

Dirision

Dated the ,

NOTE —Returns in this form must be prepared for each calendar month throughout the year and must be submitted so as to reach the As istant Commissioner within the first five days of the following month

SUGAR

DAILY CANE ACCOUNT REGISTER. (Vide clause 7.)

FORM C.

Name of Factory.

.... ... Month Season...

	estru	Rem				
-	Closing					
	Cano crusned	Day To-date	Mds			
Č	Cano	Day	Md9			
	Total	Day To-date	Mds			
		Day	Mds			
	Own Estato	Day. To date	Mds			
corved	Own	Day.	Mds.			
Cane Recoived	Out Station	Day To date	Mds			
	Out	Day	Mds.			
	Purchased at factory gate	Day To-dato	Mds			
	Pure fa. to	Day	Mds			
	Oponing Balance		Mds			
	Date					

115

SUGAR

FORM D

DAILY MANUFACTURING REPORT REGISTER

(Vide clause 7)

Name of Pactory

Season

Report No Date

1	1						
Serial No	Particulars						
1	Cane crushed	Mds					
2	Total Mixed juice	Mds					
3	Mixed juice % cane						
	Added water % cane						
4	Sugar actually bagged	Mds					
s	Estimated yield sugar /o cano						
	Estimated yield mola-ses % cane						
б	Baga so % cane						
	Proes cake % cane						
7	Analysis —						
	Cano	Sugar 9					
	Mixed juice	Sugar % Brix / Purity /					
	Final Volasses	Sugar 9 Brix / Purity /6					
	Bagasse	Sugar %					
	Press cake	Sugar o/					

FORM IS MANUFACTURING RUN REPORT REGISTER (Vale clause 7.)

Name of Factory

Season

Report No.

Clarification Proce used

Period ending

Serial No	Particular	Iz-th	Todata	
1	No of day actual worling			Trees to be
2	Total care cru hed	31.1		
3	Total rused inice	11/1		
4	Mixed juice of cano			
	Added water og cano			
5	Total supar actually bagged	17.1		
	Sugar in proces	311		
6	Molnese scut out	Max		
	Molasses in price s	714		
7	Recovery sugar % cane			
	Production molasses of care			
8	Bagas e % cam			
	Pre cal e % cane			
9	Analysis			
	Cane	Sugar %		
	Mixed juice	Sugar % Brix % Purity %		
	Final molasses	Sugar % Brix % Purity %		
1	Bagasse	sugar %		
	Press cake	sugar %		
į	Average pol of all sugars			

Sugar Balanc

C1	Particulars		Cane=100		
Serial No			To date		
1	Sugar in cane				
2	Sugar in Vixed juice) 1			
3	Sugar in Bagasse				
4	Sugar in commerc al sugars				
5	Sugar in Press cake				
6	Sugar in Molasses				
7	Sugar undetermined				

Stock in Process as on

Serial No	Particulars	Cft	Brx	Purity	Available Sugar	Molases
1	Juice					
2	Syrup			1		
3	Massecuite-		}			
	Yo I					
	Yo II				1	
	No III	ĺ		1		
4	L ght V lasses— Vo I	i	1			
	\o II	}	ł	j	i	j
	No III	1	ì)		1
5	Heavy Molasses— No I			}		
	No II	ĺ				ì
6	Other material in Process		1			1
7	Sugar unbagged Mds					}
	Total					

FORM F

DAILY SUGAR PRODUCTION REGISTER

(Vide clause 7)

Name of Factory

Season

Month

Date	Sugar baggod		Sugar sent to Godown		Sugar bagged left in Drier House		
	Day	To date	Day	To date	Day	To date	Remarks
	${ m Mds}$	Mds	Mds	Mds	Mds	Mds	
	ł		ł				İ

FORM G

STORE REGISTER

(Vide clause 7)

Name of Factory

Season

Date	Opening balance	Received to-day	Total receipt to date	Issued to-day	Total 188ues to date	Closing balance	Remarks
	Mds	Mds	Mds	$\mathbf{M} \mathrm{d} \mathbf{s}$	Mds	Mds	
			P 4				

RUGAR

FORM H

(Vide clause 14)

PART I

I/We propose to export the undermentioned quantities of sugar to (country of destination) -

Description of sugar	Number of bags	Average weight of the contents of each bag	Total quantity	Remarks
1	2	3	4	5
		Mds Srs	Md Srs Cwts Lbs	
		Exporter(s)		

Dated the

Tο

THE COLLECTOR OF CUSTOMS PORT

Nο

I certify that the consignment of sugar specified above has been shipped in full to (country of destination) on the and that there has been no relanding of any sugar 19 contained in the said consignment

(Signed) Collector of Customs

Port.

Dated the

19

PART II

I/We request that a refund of the duty paid or payable in respect of the above consignment admissible under clause 14 of the Northern India Sugar (Excise Duty) Order 1938 may be allowed Documents showing that British Indian excise duty at the rate of Rs per cwt

amounting to Rs are enclosed herewith

has already been paid or become payable

Exporter(s)

Dated the

19

To

"THE ASSISTANT COMMISSIONER, CENTRAL EXCISES AND SALT,

Division

THE COLLECTOR OF CUSTOMS,
PORT

* Strike off the portion not required

I am satisfied that the refund claimed is admissible and may be paid. The amount paid is adjustable in the books of the Accountant General,

Assistant Commissioner,
Central Ercises and Salt,
Division

Collector of Customs,
Port

[Finance Department (Central Revenues) Notification No 9-C Exc, dated the 19th March 1938 as amended by F D (C R) Notifications No 55-C Exc, dated the 28th May 1938 and No 62-C Exc, dated the 10th September 1938]

I -PROHIBITIONS

In every c of the powers conferred by section 19 of the Sea Customs Act 1878 (VIII of 1878) the Central Government is pleased to prohibit the talling by sea out of British India of sugar in any of its commercial forms except the product sold as final moles es

Provided that nothin, in this notification shall be deemed to apply to—

- (a) sugar manufactured out ide India and
 - (b) sugai exported to Buina or to a State in India

[Finance Departm at (C R) \otifeation \o 1 C; toms | lat 1 the 1st January 1938]

G EXEMPTIONS

1 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar exported after the 1st April, 1934 by sea to any country outside India or shipped for consumption on a voyage to any port outside India

[Finance Department (C R) Notification No 2 Central Excises, dated the 3rd May 1934 as amended by Notification No 13 C Exc, dated the 19th March 1938]

2 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the G ernor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934), sugar produced in the experimental sugar factory attached to the Harcourt Butler Technological Institute, Campore

[Finance Department (C $\,\mathrm{R}$) Notification No 15 Central Excises, dated the 21st July 1934]

3. In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar produced in the factory attached to the Jullundur Experimental Farm

[Finance Department (C R) Notification No 30 C Exc dited the 13th October 1934]

4 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934) sugar produced for demonstration purposes in the Bengal Government Sugar Factory at Rajshahr

[Finance Department (C R) Notification No 43 C Exc, dated the 15th December 1934]

5 In pursuance of clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Sugar (Excise Duty) Act, 1934 (XIV of 1934), sugar produced for the purpose of demonstration in the Sugar Court at the United Provinces Industrial and Agricultural Exhibition, Lucknow

[Finance Department (C R) Notification No 1-C $\,$ Exc , dated the 2nd January 1937]

6 In pursuance of Clause 10 of the Sugar (Excise Duty) Order, 1934, the Governor General in Council is pleased to exempt *khandsari* sugar produced in any factory in British India and issued out of such factory on or after the 28th February 1937 from so much of the duty leviable

SUGAP

under clause (1) of sub section (2) of section 3 of the Sugar (Excise Duty, Act 1934 (NIV of 1934) as is in excess of one rupee per cwt

[Finance Department (C R) Notification No 7 C Exc dated the 3rd April 1937]

7 In pursuance of Clause 10 of the Sugai (Excise Duty) Order 1934 the Central Government is pleased to exempt sugar produced in any factory in British India either (a) by mixing residue containing cane sugar with palmyra juice or (b) hy mixing residue containing palmyra sugar with cane juice from the payment of so much of the duty, levi able under clause (ii) of sub section (2) of section 3 of the Sugar (Excise Duty) Act 1934 (VIV of 1934) as is in excess of the amount computed in accordance with the following rules namely—

RULES

1 In the case of factories which manufacture both cane sugar and palmyra sugar an accurate stock taking of the material in process in the factory before the beginning of a new season shall be carried out

2 The following formula 1 nown as the S J M formula of Noel Deerr shall be applied for the calculation of recoverable sugar namely—

Recoverable Sugar = $\frac{S(J m)}{J(\xi m)}$

(per unit weight of dry eubstance

in material)

where S = Purity of sugar produced

J=Purity of the material used

m=Purity of final molasses

- 3 The amount of recoverable sugar shall be calculated from the residual products according to the following procedure —
- (i) Complete analysis of the residual cane products shall be carned out before these are mixed with molten palmyra jaggery at the end of the cane season and the beginning of the refining season. From the analyses the value of J will be obtained. The values of S and m shall be taken as the average figures of the last palmyra season.
- (ii) In the case of residual palmyra products remaining at the end of the refining season in analysis of the products shall be carried out before they are mixed with cine juice or syrup and the quantity of recoverable sugar shall be calculated by the application of the formula given in rule 2 sub thuting average values of S and m for the last cane season and the values of J will be known from actual analyses

- 4 In the case of sugar produced by mixing residue containing cane sugar with palmyra juice, the duty shall be leviable on the actual sugar content of the said residue as ascertained under rule 3 (1)
- 5 In the case of sugar produced by mixing residue containing palmyra sugar with cane juice, rebate of duty proportionate to the palmyra sugar content as ascertained under rule 3 (n) shall be allowed from the duty assessed on the mixed sugar

[Emance Department (C R) Notification No 5 C Exc, dated the 19th February 1938]

H -OI FICERS EMPONIFIED TO STARCH

In pursuance of clause 14 of the Su_ont (Lecise Dute) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombin, and Madris the Central Government is pleased to empower the officer mentioned in the annexed Schedule within their respective jurisdictions to search any place vessel cart or means of converance for sugar liable to dute and to seize and remove or detun any sugar in respect of which it appears to them that dute should have been but has not been levied or that any contrivention of the provisions of the Sugar (I'vei e Duty) (cf. 1931 (XIV of 1931) or of the said Order has occurred.

Schrotti

- I In the Province of Bombay-
 - 1 Head Quarters Assist not to the Collector of Salt Revenue Bombas
 - 2 As 1st int Collectors of Salt Levenue
 - 3 Chief Inspector of Sugar I verse
 - 4 Any officer of the Bomby Silt Department not below the rank of Sub Inspector
 - Bandarkarkuns and Naledars in charge of minor Ser and Land Customs Stations
 - 6 Petty Officers and constable of the Bombay Salt Department
- II In the Province of Madras -

And officer of the Madris Salt Revenue and Cu toms Depart ments not below the rank of Sub Inspector

[Finance Department (C R) Notification No. 40 C. Fro. dated the 1st. Npr.l. 1938 as amended by Notification No. 59 C. Fro. Intel the 20th August 1938]

In pursuance of clause 21 of the Northern India Sugar (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for sigar hable to duty and to seize and remove or detuin any sigar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Sugar (Excise Duty) Act 1934 (VIV of 1934) or of the said Order has occurred

IF nance Department (C R) Not feation \q 41 C Fxc dated the 1st Apr | 1938]

SECTION V-MATCHES.

A MATCHES (EXCISE DUTY) ACT, 1934

ACT No XVI of 1934

(Received the assent of the Governor General on the 1st May, 1934)

An Act to provide for the imposition and collection of an excise duty on matches

WHEREAS it is expedient to impose an excise duty on matches, to provide for the collection thereof, and to alter the duty of customs leviable on matches under the Indian Tailff Act, 1894 (VIII of 1894), It is hereby enacted as follows

- 1 Short title and extent (1) This Act may be called the Matches (Excise Duty) Act, 1934
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas
- 2 Definitions In this Act, unless there is anything repugnant in the subject or context,
 - (a) "manufactory" means any premises wherein matches are manufactured,
 - (b) "match" includes a firework in the form of a match, and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match,
 - (c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory,
 - (d) "splints" means undipped splints such as are ordinarily used for making matches, and
 - (e) "veneers" means veneers such as are ordinarily used for making match-boxes
- 3 Imposition of duty on matches A duty of excise at the lates specified in section 4 shall be levied on all matches manufactured in any manufactory in British India and issued out of such manufactory on or after the 1st day of April, 1934, and shall be payable by the owner of the manufactory
- 4 $Rates\ of\ duty$ The duty payable under section 3 shall be levied at the following rates, namely
 - (a) on matches in boxes, or booklets containing on an average not more than eighty--
 - (i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,

MATCRES

- (ii) if the average number is more than forty but not more than sixty at the rate of one rupee and eight annas per gross of boxes or booklets and
- (iii) if the average number is more than sixty at the rate of two rupees per gross of boxes or bool lets and
- (b) on all other matches at such rate as the Central Government may prescribe
- 5 Recovery of duty with penalty ~-(1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act it shall be deemed to be an arrear and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require
- (2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act
- 6 Issue of matches from manufactory —No person shall issue any matches out of a manufactory except in accordance with the provisions of rules made in that behalf under this Act or until such rules are made in accordance with the general or special orders of the Central Government
- 7 Power of Central Government to prohibit import of matches— The Central Government may be notification in the Official Grzetto prohibit absolutely or with such exceptions as it thinks fit the bringing of matches into British India from the territory of any specified Princo or Chief in India
- 8 Power of Central Government to direct use of banderols—(1) The Central Government may be notification in the Official Graveth direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in British India except in prekets boxes or booklets bearing a banderol or stump of such nature and affixed in such manner as may be prescribed by rules made under this Act
- (2) The Central Government my by a like notification direct that after a date to be specified in the notification no matches shall be sold or offered or kept for sale in British India except in packets boxes or booklets bearing such a banderol or stamp so affixed
- (3) The Central Government may exempt from the operation of any notification made under sub-section (1) matches intended for export from India

- (4) The Central Government may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner
- 9 *Prohibition of manufacture of matches and manufacture and import of splints and veneers. From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf
 - (a) no person shall manufacture matches or splints or veneers in British India except under and in accordance with a licence to manufacture issued under this Act,
 - (b) no person shall import splints or veneers into British. India except under and in accordance with a licence to import, and
 - (c) no person shall supply splints or veneers to any person—who does not possess a licence to manufacture matches issued under this Act not otherwise than in such manner as may be prescribed by rules made under this Act
- 10 Penalty for issue of matches from manufactory in contravention of section 6. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both
- 11 Penalty for import of matches in continuention of Act (1) Whoever, in continuention of any notification made under section 7, imports, or attempts to import, matches into British India shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in British India or to one thousand rupees whichever is greater, or with both imprisonment and fine
- (2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code XLV of 1860, be punishable with the punishment provided for the offence
- 12 Penalty for issue or sale of matches without banderol (1) Whoever in contravention of any direction made under sub-section (1) of section 8 issues any matches from any manufactory, shall be punish-

[Finance Department (C R) Notification No 3 Central Excises, dated the 3rd May 1934]

^{*} In pursuance of section 9 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) the Governor General in Council is pleased to appoint the third day of May, 1934 as the date on and after which the prohibitions setforth in the said section of the said Act-shall have effect.

able with imprisonment which may extend to six months or with fine which may extend to one thousind rupees or to one tupee for every packet box or hoollet of matches in respect of which an offence has been committed whichever is greater or with both imprisonment and fine

- (2) Whoever in contravention of any direction made under subsection (2) of section 8 sells or offers or leeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every paclet box or hool let or matches in respect of which an offence has been committed whichever is greater
- 13 Penalty for manufacture of matches and manufacture and import of splints and veneers unthout licence—Whoever in contrivention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into British India or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand suppess or with both
- 14 Penalty for evasion of duty or failure to supply information—
 Whover evades or attempts to evade the parment of any duty payable by him under this Act or fails to supply any information which he is required under this Act or the rules to supply or knowingly supplies false information shall be pinishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both
- 15 Power of Courts to order forfeiture of matches splints or veneers—in Court trying an offence under this Act may order that any matches splints or veneers together with the boxes packing or wrap pings thereof in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty
- 16 Application of Act VIII of 1878 to the importation of matches splints or veneers —The law for the time being in force relating, to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act 1878 (VIII of 1878) shall apply in respect of matches splints or veneers the importation of which is prohibited by or under this Act and the officers of Customs and the officers empowered under the Sea Customs Act 1878 (VIII of 1878) to perform the duties imposed by that Act on a Customs Collector and other officers of Customs shall have the same powers in respect of such matches splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act 1878 (VIII of 1878)

Provided that the penalty for the offence specified in section 167 No 8 of the Sea Customs Act 1878 (VIII of 1878) shall where the

offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No 8, of the Sea Customs Act, 1878 (VIII of 1878), in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Act

- 17 Application of the provisions of Act VIII of 1878 to the duty on matches The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Sea Customs Act 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3
- 18 Power of Central Government to make rules (1) The Central Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Act
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may
 - (a) prescribe the rate of duty referred to in clause (b) of séction 4,
 - (b) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears,
 - (c) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Act,
 - (d) regulate the issue of matches out of any manufactory, and limit the number of matches which may be contained in a box or booklet,
 - (e) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified,
 - (f) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor,

- (g) regulate the sale of sphnts and veneers
- (h) provide for the detention of matches for the purpose of exacting the duty the confiscation otherwise than under section 15 of matches splints and veneers in respect of which breaches of the Act or rules have been committed and the disposal of matches splints and veneers so detained or confiscated
- (t) authorize and regulate the inspection or search of any place or conveyance used for the manufacture storage or carriage of matches splints or veneers
- (t) authorize and regulate the composition of offences against or habilities incurred under the Act and rules including composite payments in heu of duty and
- (k) prescribe the nature of ind the manner of affixing banderols or stamps
- (3) In making any rule under this section the Central Government may provide that a breach of the rule shall where no other penalty is provided by this Act be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupee or with both imprisonment and fine
- 19 Power of Central Government to provide for rebate of duty—The Central Government may by notification in the Official Gazette make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent namely
 - (i) where the average number of matches in a box or hooklet is forty or less a rehate of ten pies per gross of boxes or booklets
 - (ii) where the average number of matches in a box or booklet is more than forty but not more than sixty a rebrie of one anna and three pies per gross of boxes or booklets and
 - (iii) where the average number of matches in a box or booklet is more than sixty a rehate of one anna and eight pies per gross of hoxes or hooklets

B MATCHES (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1931 (NI of 1931), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act and for control over the manufacture, importation and supply of vencers and splints

CHAPTER T

Short title and definitions

- 1 This Order may be called 'The Matches (Excise Duty) Order, 1931 "
- 2 In this Order indess there is anything repignant in the subject or context
 - (i) "the Act means the Matches (Excise Duty) Act 1934,
 - (n) "Collector" means
 - (a) in the Provinces of Sind, Orissa and Coorg, the chief officer-in-charge of the revenue administration of a distinct
 - (b) in the Province of Bombay the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated
 - (c) in the Province of Madias, the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated

and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order,

- (111) "Inspecting Officer" means
 - (a) in the Provinces of Sind, Orissa and Coorg any officer of the Land-Revenue, Excise, Customs, Salt or Incometax Department, and

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Matches (Excise Duty) Order, 1934, shall be cancelled in its application to Northern India namely, the Proxinces of Bengal, Assum Bilini, United Provinces, Punjab, North West Frontier, Central Provinces Delhi Ajmer Merwaia and Buluchistan

[F D (C R) Notification No 23 C Exc dited the 26th March 1938]

(b) in the Provinces of Bombay and Madras any officer of the Customs Salt or Income tax Department authorized by the Collector to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

Provided that (a) in the Province of Sind no officer of the Customs or Income tax Department and (b) in the Provinces of Bombay Madras and Orissa no officer of the Income tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue

- (10) Duty means the duty payable under the Act
- (v) Indra in clauses 23A and 39 means India as defined in the General Clauses Act 1897 but in clauses 9 and 13 and for the purposes of any notification issued under clause 14 includes also all forcin possessions on the Continent of India not protected by a customs cordon

CHAPTER II

Special appointments and delegations

e Unless the Central Government shall in any case otherwise direct the power of specially authorising any officer to evereise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind Orisa and Coorg and by the Collector of Salt Revenue in the Provinces of Bombay and Madras

CHAPTER III

Manufacture of Matches

4 The Collector ma issue to any person firm or company being the owner of a manufactory a hoence in Form A appended to this Order to manufacture matches

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

- 5 The holder of a licence in Form A may manufacture matches subject to the conditions of his licence
- 6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall

manufacture matches within the premises therein described and not elsewhere. Provided that, subject to the observance of such conditions as may be prescribed in this behalf by the Provincial Government in the Provinces of Sind, Orissa and Coorg, and by the Collector of Salt Revenue in the Provinces of Bombay and Madias, the following processes may be carried on outside the licensed premises

- (1) the making of boxes from veneers and papers supplied by the licensee and
- (2) the setting up of splints supplied by the licensee in frames also supplied by the licensee
- 7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence
- 8 Within five days after the close of each month, every holder of a monte in Form A shall submit to the Collector a monthly return in Form B appended to this Order showing the number of boxes of matches removed from the manufactory during that month
- 9 On receipt of the return referred to in clause 8, the Collector shall after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on matches other than matches in boxes or booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made
- 10 The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manifacturing matches and the accounts
- 11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector
- 12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to criter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

Refunds and Remissions

- 13 Any person who exports from British India to any place outside India matches on which duty has been paid under the Act shall on production of satisfactory evidence hefore the Collector that the matches have been so exported and that the duty has been paid in respect of these matches receive a refund of that duty
- 14 The Central Government may be notification in the Gazette of Inuit exempt any matches from the whole or any part of the duty leviable thereon

CHAPTER V

Manufacture and Importation of Splints and Vencers

- 15 A licence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes
- 16 The Collector may issue to any holder of a licence in Form A a licence in Form C appended to these Ruies to manufacture splints and veneers for use in the manufacture of matches in another manufactory and may lil curse issue to any other person firm or company a licence in the same form to manufacture splints and veneers
- 17 Any holder of a hoence in Form C may manufacture splints and veneers subject to the conditions of his hoonce
- 18 The position of the premises covered by a licence to manufacture splints and veneers shill be clearly described in the licence and the bolder of the licence hall manufacture splints and veneers within the premises described therein and not elsewhere
- 19 There holder of a licence in Form C shall keep a correct duly account in the form prescribed in the licence
- 20 The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form C and inspect the licence the building the machinery the stocl's and the accounts
- 21 The bolder of a heence in Form C shall not transfer his beence or sublet the heensed premises to any other person without the permission in writing of the Collector
- 22 Any holder of a hoence in Form C who fails to leep a correct daily account or refuses to permit any authorised officer to enter the hiensed premises and inspect the hience huilding machinery stocks and accounts or transfers the hience or sublets the hiensed premises to

any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand impress or with both

- 23 The Chief Customs Officer for any Customs-port may issue to any person, firm or company a licence in Form D appended to these Rules to import splints and veneers through such port
- 22-1 The Collector may respect orang person, from or company a licence in Form E appended to these rules to import splints and veneers by land into British India from any place outside India or subject to any prohibition for the time being in force under section 7 of the Act from the territories of any Prince or Chief in India.

Chypha VI

Miscellaneous

- 24 The duty on matches to which clause (b) of section 1 of the Act applies shall be at the rate of four annas for every 1 110 matches or fraction thereof
- 25 Every holder of a hoence in Form V or Form C shall turnsh such security as may be demanded by the Collector for the observance of the conditions of his hoence and for the parment of duty
- 26 The period of a hierce to manufacture matches or to manufacture splints and vencers or to import splints and vencers shall be from 1st April in any year or any later date on which the hierce may be issued to the 31st March following
- 27 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.
- 28 A fee of Rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Provided that (1) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A and

- (n) a licence to import splints and veneers at a Customs port shall be issued free to any holder of a similar licence available at any other Customs port
- 28-A If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

- 29 The Collector who grants a heence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order
- 20 The Collector shall permit the surrender of a licence issued under this Order on one month's written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Provincial Government in the Provinces of Suld Oriesa and Coorg and the Collector of Sult Revenue in the Provinces of Bombay and Madras may in each case determine
- 31 Livery holder of a beence in Form A shall before the expiry c incellation or surrender of his because pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9

32 In the Provinces of Sind Orissa and Coor, an appeal shall be nom any order of the Collector to the Central Board of Revenue — In the Frowinces of Bombay and Madras an appeal shall be from any order of the Collector of Salt Revenue — No appeal shall be from any appellate order of the Collector of Salt Revenue but an appeal shall be from any original order pressed by him to the Central Board of Revenue — The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect nione prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

- 33 No uppeal under clau e 32 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 34 In the Provinces of Bombay and Madras the Central Government and in the Provinces of Sind Orissa and Coorg the Provincial Government may empower any officers to seirch my place vessel cart or means of conveyance for mitches hable to duty and to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to bave been issued from the manufactory or stocked or kept for sale in contrivention of any direction or rule made under the Act
- 24 A (1) Mutches splints and veneers in respect of which breaches of the Act or of this Order have been committed shall together with the boxes packings or wrappings thereof he hable to confication which may without prejudice to the provisions of section 15 of the Act be adjudged subject to the provisions of clause 32 by the Collector

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in lieu of confiscation such fine, not exceeding one thousand supees as he thinks fit

- (2) Articles of which confiscation has been adjudged under subclause (1) and in respect of which the option of paying a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct
- (3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Collector shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label
- 35 The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order
- 36 If there is any doubt as to the average number of matches per box, the Collector may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling
- 37 When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner of the manufactory,
- or, when any such duty after having been levied has been, owing to any such cause, enoneously refunded, the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

38 No duty which has been paid and of which repayment wholly of in part is claimed in consequence of the same having been paid through anadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment.

MATCRES

CHAPTER VII

- 39 The provisions of this Chapter apply to matches (other than matches intended for export from India) manufactured after the 30th Juno 1934 and issued out of a manufactory after the 15th July 1934
- 40 (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or book let shall not exceed eighty
- (2) Any owner of a manufactory who issues matches in contraven tion of this rule shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both
- 41 The duty on matches shall be collected through the assue to owners of manufactories of the banderols required to be affixed to boxes or booklets of matches by Finance Department (Central Revenues) Notification No 11 Central Excises dated the 30th June 1934 payment of the duty shall be made by the owners of manufactories fur nishing to the Collector the purchase price of the banderols affixed to boxes or booklets of matches assued from their manufactories
- 42 (1) The banderols to the affixed to boxes or hool lets of matches shall be banderels manufactured in and issued from the Government Security Press Nasık
- (2) Such handereds shall be of the following classes and shall be on sale at Government Treasuries at the following rates namely -

		- 1		
		i i		

1 Banderols for boxes or booklets containing on an Per gross of banderol one rupce average not more than 40 matches

Class of Banderol

- 2 Banderols for boxes or booklets containing on an avoroge more than 40 but not more than 6 roatches
- 3 Banderols for boxes or booklets containing on an average roors than 60 but not mo o than 80 matches
- 4 Banderols for boxes containing on a 1 average not roore than 1, matches of the type known as Bengal Lights
- 5 Banderols for boxes or packets containing on an average not more than 20 matches of the type known as Self I ghting Biris

Price of Banderol

Per gro a of banderol one runes and ought annas

Per gross of bander is two rupees

Per gross of banderols five annas

Per gross of banderols ten annas

- (3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
- 43 (1) Every box or booklet matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 42
- (2) The special banderols referred to in sub-clause (3) of clause 42 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
 - 44 Every banderol shall be so affixed to the box or booklet that
 - (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible.
 - (b) the box or booklet cannot be opened without tearing the banderol, and
 - (c) in the case of a box, the ends of the banderol are covered by the manufactory's label
- 44-A The name of the manufactory, or a distinguishing mark by which the manufactory or the manufacturer can be traced, shall be clearly shown on the manufactory's label affixed to packets, boxes or booklets. Where a distinguishing mark is used without the manufactory's name, specimens of the label shall be submitted to the Collector for his approval and record. A distinguishing mark may take the form of a special design on the label.
- 45 (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet usued from his manufactory on returning the banderol to the Collector
- (2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Collector and satisfying the Collector that the banderol has not been used on a box or booklet issued from a manufactory
- (3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Collector to have become unserviceable before they are issued from a manufactory, the Collector may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed

- 46 (1) The Collector shall supply to any owner of a manufactory banderols for use on boxes or bool lets of matches in the manufactory on such owner excenting a bond or furnishing adequate security to the satisfaction of the Collector for the price of the banderols so supplied but no person shall unless generally or specially so authorised by the Collector issue from a manufactory any box of booklet bearing a banderol so supplied without paying to the Treasury the price of the banderol affixed to such box or booklet
- (2) Whoever issues from a manufactory any box or booklet of matches in contrivention of the provisions of sub-clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand runces or with both

FORM A

(Vide clause 4)

LICENCE FOR THE MANUFACTURE OF MATCHES

District

Senal No of Licence

Name of Licensee

Be it known that resident of is hereby authorised by the undersigned to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 , after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No VIII

I That he produce this licence on demand by the Collector or Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by the Collector or Inspecting Officer

III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Collector

IV That he keep correct daily accounts in the following form, sepalate accounts being maintained for each class of boxes or booklets specified in sub-clause (2) of clause 42 of the Matches (Excise Duty) Order, 1934, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, applies

Matches Manufacture Account

Date	Opening Balance	Quantity manu factured	Quantity removed from factory for co sumption in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(~)	(3)	(4)	(5)	(6)	(7)
		 	ļ			
		Ì]		. 1	
]	Ì]			
Total		-	-			

Note —The word India has the meaning assigned to it in clauses 9 and 13 of the Matches (Exc so Duty) Order 1934

V That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Matches (Excise Duty) Order 1934 showing the quantity of matches removed from the licensed premises during the month

VA That he bring all splints of veneers purchased by him from a person holding a licence in Form C D or E to the hierard premises and that he issue no such splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VI That he make payment into the Treasury by the due date of the smount of duty to which he is assessed by the Collector

VII That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Matches (Excise Duty) Order 1934 made there under

VIII That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1931 or of the Matches (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions Nos I to VII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector.

Licence holder

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory-

North

South

East

West

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDEP OF LICENCE TO MANUFAC TURE MATCHES

Month

19

All figures to be in gross of boxes or booklets (if matches so packed)*

Opening Balance	Matches man i factured during the month	Quantity removed from factory for consumption in India	Quantity removed from factory for export †	Quantity destroyed in factory	Closing Balance
(1)	(°)	(3)	(4)	(5)	(8)

Note—The word India has the meaning a signed to it in clauses 9 and 13 of th Match (E ci e Duty) O der 1934

Sep rate nities to be made fo ach clas of boxes or booklets specified in sub-cluse (2) of clause 42 of the Matche (Excise Duty) Ord r 1934 and for matche to which clause (b) of section 4 of the Matches (Excise Duty) 1ct 1934 applies

+ Details regarding experts shown in column 4.

on	1	gross	of	boxe9	exported	to	per
on	2	gross	of	boxes	exported	to	рe
on	3	gross	of	boxes	exported	to	per
on	4	gross	of	boxes	exported	to	per

Signature

Licensee

Dated the

Orders of Collector

Duty of Rs on assessed and must be paid on or before assessee and enter in Revenue Registers

gross of boxes is hereby Inform

J

Signature

Collector

Dated the

VIII That in the event of the expiry, cancellation or suitender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act, 1931 or of the Matches (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions Nos I to VII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector.

Licence holder

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory-

North

South

East

West

VATCHES

TORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFAC TURE MATCHES

Month

19

All figures to be in gross of boxes or booklets (if matches so packed)*

Opening Balance	Matches manu factured during the month	Quantity removed from factory for consumption in India	Quantity removed from factory for export †	Quantity destroyed in factory	Closing Balanco
(1)	(2)	(3)	(4)	(5)	(6)

Note -The word India has the meaning as igned to it in clauses 9 and 13 of the Match (Exc. e Duty) Order 1934

Separate entries to be made for eacl cl s of boxes or booklets pecified in ub chase (2) of claus e 20 of the Matches (Excise Duty) Order 1934 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) 1ct 1934 applies

† Details regarding exports shown in column 4

on	1	дтова	of	poxea	exported	to	per
on	2	gross	of	boves	exported	to	per
on	3	gross	of	boxes	exported	to	per
on	4	gross	of	boves	exported	to	per

Signature

Licensee

Dated the

Orders of Collector

Duty of Rs gross of boxes is bereby assessed and must be paid on or before assessee and enter in Revenue Registers Signature

Inform

Collector

FORM C

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

District

Serial No of Licence

Name of Licence holder

Be it known that resident of is hereby authorised by the undersigned to manufacture splints and veneers on the premises described in the schedule attached from the date of this higher to the 31st day of March 19, after which the licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VI and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No VII

I That he produce this licence on demand by the Collector or Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by the Collector or Inspecting Officer

III That he do not transfer, or purport to transfer, this licence or sublet the licensed premises to any other person without the permission in writing of the Collector

IV That he keep correct darly accounts in the following forms, the entries in all columns except column (1) being in hundredweights quarters and pounds avoirdupois

Splints Manufacture Account.

Date	Opening balance	Quantity manufactured	Quantity supplied to licensed match manufacturer	Closing balanco	
(1)	(2)	(3)	(4)	(5)	
		0		1	
	0 17				

Veneers Manufacture Account

, Date	Opening balance	Quantity manufactured	Quantity supplied to licensed match manufacturers	Closing balance
(1)	(%)	(3)	(4)	(5)
				-
		1	1	

V That he issue no splints or veneers out of the heensed premises except to a person heensed to manufacture natches in British India or in the territories of a Prince or Cluef in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VI that he observe all the provisions of the Matche (Freese Duty) Act 1934 and of the Matches (Freese Duty) Order 1934 unde there under

VII That in the event of the expire embedding of surrender of this heence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a heence in Form A within such period as may be fixed by the Collector

This licence may be emcelled by the Collector it any breach of the Matches (Excise Duty) Act 1931 or of the Matches (Ixise Duty) Order 1934 made thereunder or of any of the above mentioned conditions Nos I to VI is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted

Collector

License holder

Lated the

The Schedule above referred to

District

lahsil or Township

Boundaries of Factory-

North Eouth

East

West

WATCHES

FORM D

(*Vide* clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENLERS

Customs-port

Senal No of Licence

Name of Licence holder

Be it known that of is hereby authorised by the undersigned, Chief Customs Officer for to import plints and veneers by sea into British India at the abovementioned port from the date of this licence to the 31st day of March after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence, agree to abide by condition No V

I That he produce this becene when presenting any bill-of-entry for splints or veneers

II That he do not transfer, or purport to transfer this licence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Matches (Excise Duty) Order, 1934, made there under

V That in the event of the expire, cancellation or suitender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Cutsoms Officer

This licence may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act, 1934, or of the Matches (Excise Duty) Order, 1934, made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent

Chief Customs Officer for

License holder

Dated the

FORM L

(1 ide clause 23 A)

LICENCE FOR THE IMPORT OF SPLINTS AND VENLERS BY LAND

Countries and States from which import is permitted

Serial No of Licence

Name of Licence holder

Be it known that of is hereby anthorised by the undersigned to import splints and veneers by land into British India from the above mentioned Countries and States from the date of this licence to the 31st day of Maich 19 after which this licence will cease to have effect

It is required of the holder of this bleence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this bleence agree to abide by condition No V—

- I That he produce this heence on demand by the Collector the Inspecting Officer or any Land Customs Officer
- II That he do not transfer or purport to transfer this licence
- III That he keep all sphnts and veneers imported under this heence within his own custody or control until they are supplied to a person licenced to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act
- IV That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Matches (Excise Duty) Order 1934 made thereunder
 - V That in the event of the expiry cancellation or surrender of this licence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Collector

This licence may be cancelled by the Collector if any breach of the Matches (Excise Duty) Act 1934 or of the Matches (Excise Duty)

MATOHES

Order, 1934, made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent.

Collector

License holder

Dated the

Fin Deptt (C R) Note No 4 Central Excises, dated the 3rd May 1934 as amended by -

Fin Deptt (C R) Note No 9 Central Excises, dated the 16th June 1934, No 10-Central Excises, dated the 16th June 1934, No 12 Central Excises, dated the 30th June 1934, No 21 Central Excises, dated the 8th Sept 1934, No 36 C Exe, dated the 3rd November 1934, No 41-C Exe, dated the 8th December 1934, No 3 C Exe, dated the 19th January 1935, No 5-C Exe, dated the 9th February 1935, No 10 C Exe, dated the 16th March 1935, No 16 C Exe, dated the 24th August 1935, No 11-C Exe, dated the 30th March 1935, No 7-C Exe, dated the 4th April 1936, No 8 C Exe dated the 4th April 1936, No 9 C Exe, dated the 11th April 1936, No 12-C Exe, dated the 21st November 1936, No 18 C Exe dated the 16th October 1937, No 23 C Exe, dated the 4th December 1937, No 3 C Exe, dated the 22nd January 1938, No 14-C Exe, dated the 26th March 1938, No 23 C Exe, dated the 26th March 1938, No 57 C Exe, dated the 25th June 1938

C —THE BOMBAY MATCHFS (EXCISE DUTY) SUPPLF MENTARY ORDER 1938

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act 1934 (AVI of 1934) the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the Province of Bombay

CHAPTER I

SHORT TITLE COMMENCIMENT AND DEFINITIONS

- 1 (1) This Order may be called The Bombiy Matches (Excise Duty) Supplementary Order 1938
- (2) It shall come into force on the 1st April 1938 whereupon all rules made by the Provincial Government of Boinbay under section 6 of the Matches (Excise Duty) Act 1934 (AVI of 1934) shall be can celled This cancellation shall not however have effect as regards anything done or any offence committed or any fine or penalty in curred or any proceedings instituted before the said date
- 2 In this Order unless there is anything repugnant in the subject or context—
 - (t) the Act means the Matches (1 xciss Duty) Act 1934 (XVI of 1934)
 - (ii) India means India as defined in the General Clauses Act 1897 (N of 1897) and includes all foreign possessions on the continent of India not protected by a customs cordon
 - (iii) Collector means an Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated and in cludes any officer specially authorized by the Collector of Salt Revenue with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Bombay or any specified area therein all or any of the powers of a Collector under this Order
 - (iv) Treasury Officer means the Chief Accounts Officer of Salt Revenue Bombay or an officer in charge of a Revenue Treasury specially anthonied by the Collector of Salt Revenue under clause 9 of this Order
 - (v) Matches Excise Inspector means an officer of the Salt Department not helow the rank of Sub Inspector specially appointed to a manufactory or any other officer duly empowered by the Collector in this hehalf

- (vi) "Bonded Warehouse" means a warehouse or a part of a manufactory covered by a licence issued under section 9 of the Act, approved by the Collector and used for the storage and issue of matches prepared at a manufactory covered by the licence,
- (vii) "Licensee" means a person, a firm, or a company who or which being the owner or lessee of a manufactory, has been granted a licence under section 9 of the Act. It includes an agent expressly or impliedly authorised by an owner or lessee of a manufactory to be his agent in respect of the manufactory,
 - (viii) "Case' means a packed box containing a number of gloss of match boxes or booklets,
 - (1x) "the Order" means the Matches (Excise Duty) Order, 1934,
 - (1) "Form" means a Form set out in the Schedule appended to this Order
 - Provided that "Form B" shall mean Form B appended to the Order

CHAPTER II

FINISHING ROOMS AND BONDED WAREHOUSES

- 3 The finished matches whether packed or not shall, except during working hours, be kept in a part of the premises closed under lock and key
- 4 An owner of a manufactory who intends to apply for or has obtained a licence under section 9 of the Act shall apply to the Collector of Salt Revenue for the appointment of a bonded warehouse or warehouses wherein the matches manufactured on the licensed premises shall be stored for issue
- 5 The Collector of Salt Revenue shall on receipt of such application cause inquiries to be made regarding the suitability or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable, appoint such godown or other premises, as the case may be, as a bonded warehouse
- 6 The bonded warehouse shall be in charge of the Matches Excise Inspector. It shall remain open for transactions during such hours as the Collector of Salt Revenue approves on all working days of the manufactory. The bonded warehouse shall be locked with a strong Government lock, the key of which shall be with the Matches Excise Inspector. The licensee may, if he desires, use an additional lock of his own and retain its key with him. Provided that the licensee shall

WATCHES

nemove his lock if and when the Matches Excisc Inspector the Collector of the Collector of Salt Revenue requires the honded warehouse to be opened at any time during day or night

CHAPTER III

SUPPLA OF BANDEROLS

- 7 Fhe Matches Excise Inspector shall see that all boxes or book lets of matches except those intended for export out of India shall lerr banderols of the appropriate class prescribed in clause 42 of the Order according to their contents. A separate account shall be lept of matches intended for export out of India.
- 8 The licensee shall obtain either on credit or on cash payment his stock of banderols from any of the Government Treasuries authorised by the Collector of Salt Revenue to sell banderols
- 9 A licensee desnous of obtaining banderols on credit under clause 46 of the Order shall execute a Trust Receipt and furnish to the Collect or concerned a security bond in the prescribed form to the satisfact on of the Collector

Provided that if the hoensee is unable to furmish sureties to the satisfaction of the Collector he shall deposit with the Collector Govern ment Promissory Notes Treasury Bills Bombay Port Trust Bonds or Post Office Cash Certificates of sufficient value or Fost Office Savings Bank deposit endorsed to the Collector or mortgage to Government the manificatory and plant and all accessories therein to cover the value of the banderols to be supplied on credit from time to time. In the case of deposit of Government Promissory Notes the face value thereof shall exceed by not less than 10 per cent the value of the banderols to be supplied from time to time.

10 The Collector shall after due inquity authorise issue of banderols to the licensee. The number of banderols to be supplied at a time shall not exceed the average turnout of the manufactory for a number of days not exceeding six to be fixed by the Collector of Salt Revenue.

Provided that the total price of unused banderols in balance with the licensee and of those indented for shall not exceed the amount for which the Trust Receipt and security bond have been furnished

11 A licensee authorised by the Collector to obtain banderols on credit shall for each such supply submit in duplicate a requisition duly signed by him in Form VI to the Matches Excise Inspector Or receipt of every such requisition the Matches Excise Inspector shall scrutinise the details and on being satisfied that they are correct forward the original requisition to the Treasury Officer concerned for the supply

of the requisite number of banderols and retain the duplicate on his record

- 12 The Treasury Officer shall retain the requisition in his office, issue the number of banderols required and inform the Matches Excise Inspector of the transaction giving him all particulars in Form IX
- 13 The licensee shall submit to the Matches Excise Inspector by the 5th of each month a return for the preceding month in Form XII showing therein (1) the number of banderols received from the Treasury both on each payment and on credit. (2) those used or damaged by accident, and (3) the balance in hand. The Matches Excise Inspector shall, after verifying the details given in the return forward it to the Collector. The Matches Excise Inspector shall during the first week of each month, furnish the Collector of Salt Revenue through the Treasury Officer and the Collector, with a statement in Form XI
- submit to the Treasury Officer his requisition in triplicate to other with the necessary chalan for the amount to be paid for the binderols. The requisition shall specify the number and class of banderols required together with their price. The Treasury Officer shall return the original requisition on his record return the duplicate duly endorsed to the licensee and send the triplicate duect to the Matches Piccis. Inspector concerned

STORAGE OF BANDEROLS

- 15 The licensee shall keep the banderols obtained on cash payment or on credit in a secure place
- by the Matches Excise Inspector, the Collector, the Collector of Salt Revenue or any other officer duly empowered by the Collector of Salt Revenue in this behalf. The Matches Excise Inspector shall examine the stock on the last working day of each month and check the balance with the licensee with that shown in column 7 of the Register maintained by him in Form VII. If he finds any banderols missing or un accounted for, he shall call on the licensee to pay immediately into the Treasury the full piece thereof and to produce the Treasury chalan within a week

DESTRUCTION OF BANDEROLS

17 A licensee shall make over from day to day to the Matches Excise Inspector such of the Banderols as have been damaged by accident, and

WATCHES

rendered unfit for use The Matches Preise Inspector shall institute immediate inquiries into the inatter and satisfy himself as to which of the banderol in question have not been used previously on an issued box or booklet. He shall then tale over from the licensee such damaged banderols provided that the damaged pieces presented for refund repre sent in each case more than half of the original banderol used on match boxes of which the striking sides have not been used or on boxes not previously issued from the factory. The class of banderols which the figure 1 2 4 6 or 8 either in whole or in part occurring in the 60 or 80 may indicate may also be identified 40 20 Those banderols the class of which from the colour of the bandcrols cannot be easily distinguished from the pieces shall be accepted as of class I The Matches Excise Inspector shall male a note of the damaged banderols recented by him in his register and pass a receipt for the same to the heensee Damaged handerols which do not conform to the afore said provisions shall not be accepted by the Matches Treise Inspector and the licensee shall be liable to pay the full price thereof The licensee may keep them with him till the end of the month and before the stock taking by the Matches Excise Inspector he shall remit the price thereof to the Treasury of the banderols were obtained on credit. The trans actions of such handerels shall be accounted for in the remarks columns of the banderol accounts. The Matches Excise Inspector shall present all damaged handerols accepted and taken over by him to the Collector when that Officer visits the manufactory The Collector shall examine the damaged stock and may if necessary question the licensee or his men regarding the damaged banderols and shall submit his report to the Collector of Salt Revenue The Collector of Salt Revenue may on such report sanction any write off recommended therein and on such sanction the banderols concerned shall be destroyed in the presence of the Collector who shall make the necessary note in the remarks column of the Matches Excise Inspector's register The banderols so destroyed shall be written off the account of the licensec and the Collec tor shall countersign the entries in the register in token of the stock baying been destroyed in his presence. A copy of the Collector of Salt Revenue sanction shall be sent to the (1) Collector (2) Treasury Officer concerned (3) the Matches Paeise Inspector and (4) the licensee

REFUND OF DUTY ON PREPAID BANDEROLS DESTROYED

18 In the case of mepaid banderols destroved under clause 17 the full price of the banderols destroved shall be refunded to the hierasce. The Matches Excise Inspector shall on receipt of the Collector of Sulf Revenue sanction under clause 17 prepure the necessary refund bill and forward it to the Collector for countersignature and transmission to the Treasury Officer for payment to the party concerned

CHAPTER IV

TRANSFER OF MATCHES FROM THE PURISHING ROOMS OF THE MANUFACTORY TO THE BONDED WARRHOUSE

- 19 The Matches Excise Inspector shall check the packing of matches into boxes or booklets and of boxes or booklets into packages and of packages into cases as also the banderoling operations of boxes in the finishing rooms, so as to reduce the necessity of opening cases for check in the bonded warehouse. He shall mark with his rubber stamp each case so checked after it is closed.
- 20 All matches when manufactured banderolled and packed in cases or packages shall be removed from the finishing rooms to the bonded warehouse covered by a pass in displicate in Form I issued by the licensee or his servant duly authorised by him in this behalf. The cases of each class shall bear separate consecutive running numbers, and shall specify the number of gross boxes contained therein. Cases containing boxes or booklets of class 1, 2, 3, 4 or 5 specified in clause 42 (2) of the Order shall be indicated by letters "A", "B", "C", "D, and "E" respectively. The pass shall contain the following particulars
 - (a) Date,
 - (b) Total number of cases or packages and
 - (c) Description, ic, number of cases, number of gross boxes contained in each case and the class of boxes or booklets specified in clause 42 (2) of the Order
- 21 All matches intended for export and on which no banderols have been affixed shall before they are removed to the bonded warehouse be packed in cases on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT"
- 22 The unbanderolled matches shall be stocked senarately in the bonded warehouse and a separate account thereof shall be maintained

STORAGE IN THE BONDED WAREHOUSL

23 On anival of the consignment of banderolled and imbanderolled matches at the bonded warehouse, the Mitches Excise Inspector shall examine the details of the consignment with the pass issued by the licensee, and on his being satisfied that they are correct, shall allow the consignment to be stored in the warehouse. He shall then sign the duplicate of the pass and return it to the licensee in token of his having taken the consignment in his charge. The original pass shall remain on the Matches Excise Inspector's record

24 In case of doubt as to the banderoling of match boves or the number of matches contained in a hox or hooklet or the number of loxes or booklets contained in a gross or the number of gross boves or booklets in a case or package the Matches Evense Inspector shall require the licensee to open the case or package and shall examine it in the presence of the licensee or his authorised agent or servant. If he finds any discrepance between the actual contents of the case or package and the details as declared in the pass issued by the licensee he shall seal the case or package with his official seal retain the case in the godown and submit a report in the matter to the Collector who after due investigation shall take such action as may be necessary under the Act

- 25 Separate compartments or divisions shall be allotted in the bonded warehouse for—
 - cases or packages of matches for which prepaid banderols me used
 - (2) cases or packages of matches for which banderols purchased on credit are used
 - (3) cases or packages of unbanderolled matches intended for export

The cases or packages of different sizes shall be stacked according to the average number or gross hoves in each case or package and each such class shall be stored separately from the other classes so as to facilitate inspection at and issue from the bonded warehouse

CHAPTER V

ISSUE OF MATCHES FROM THE BONDED WARFHOUSE

(a) Banderolled Match boxes

26 When a hoensee desires to remove from a bonded warehouse cases or packa, es of matches for which handerols purchased on credit have been used he shall obtain a receipt permit from the Treasur Officer. The permit shall contain defuls regarding number and date thereof number of cases to he issued the amount of duty paid and other necessary matters and shall he in Form λ . The licensee shall hand over to the Matches Lycuse Inspector the permit along with the notice of removal in Form H which shall contain the following particulars namely —

- (a) Date and time of issne
- (b) Total number of cases to be issued
- (c) Total number of gross hoves contained in each case

- (d) Class of boxes or booklets as specified in Clause 42 (2) of the Order
- (e) Consignee and place of destination
- (f) The date and number of chalan and the amount of duty paid
- 27 On receipt of the notice and permit from the licensee under clause 26 the Matches Excise Inspector shall verify the details, record the transactions in his register and issue a permit in triplicate in Form III and allow the consignment to be cleared from the bonded warehouse
- 28 One part of the permit (the original) shall be handed over to the licensee, the second (the duplicate) shall accompany the consignment as far as the gate of the manufactory where it shall be delivered by the licensee of his servant accompanying the consignment to the Excise guard at the gate, while taking the consignment out of the manufactory compound, and the third (the triphcate), shall remain on the record of the Matches Excise Inspector The Excise guard on duty at the gate shall detain the consignment and after satisfying himself that the number of cases or packages in the consignment is the same as that entered in the permit, allow it to pass through the gate The Excise guard shall neturn the duplicate of the permit to the Matches Excise Inspector duly endorsed by him in token of his having checked and passed the consign-If the Excise guard finds that there is any difference between the number of cases or packages of matches contained in the consignment and that shown in the permit he shall not allow the consignment to pass through the gate, but shall report the matter to the Matches Excise Inspector, who shall thereupon immediately check the consignment and in the event of his finding any case or package or cases or packages in excess take such further action as is prescribed under the Act or the rules made thereunder or the orders of the Collector of Salt $\operatorname{Revenue}$

29 The procedure prescribed in clauses 26, 27 and 28 shall also apply to the matches on which prepaid banderols have been affixed Provided that

- (a) instead of obtaining the permit from the Treasury Officer the licensee shall produce his requisition for the banderols together with the duplicate of the chalan showing the price paid by him for the banderols purchased on cash payment and the total number of banderols of each class utilised by him for the consignment in question
- (b) The Matches Excise Inspector shall make an endorsement on the reverse of the requisition produced by the licensee showing therein the balance remaining on hand of the total number of banderols of each kind covered by the chalan in question

(b) Unbanderollea Match boxes

- 30 A licensee intending to export unbanderolled matches from the bonded warehouse shall give notice in writing to the Matche Excise Inspector of his intention to export matches. The notice shall contain the following particulars
 - (1) Date and time of issue
 - (2) Total number of cases to be exported
 - (3) Number of gross boxes in each case
 - (4) Class of boxes or booklets specified in clause 42 (2) of the Order
 - (5) Name and address of the consignee
 - (6) Place of destination
 - (7) Route
 - (8) Place of booking
- 31 On receipt of the notice from the licensee under clause 30 the Matches Excise Inspector shall examine the details furnished by the licensee and issue a permit in quadruplicate in Form III and allow the consignment to be cleared from the bonded warehouse One part of the permit (the original) shall remain on the Matches Excise Inspector s record the second (duplicate) shall be handed over to the licensee for his record the third (triplicate) shall accompany the consignment and the fourth (quadruplicate) shall also be given to the licensee who shall in the case of exports hy land produce it before the Officer in charge at the Land Customs Station (Chowkie) or a ventying officer at such other places as may be prescribed by rule or order and in the case of exports by sea before the Chief Customs Officer at the port of export The licensee shall obtain an endorsement on the permut from one of the aforesaid officers that the consignment has passed out of the limits of British India or has been exported from a British Indian port and shall return the permit so endorsed to the Matches Fxcise Inspector within a week If the licensee fuls to produce the necessary certificate within the prescribed period he shall be hable for the payment of duty on the consignment of matches

CHAPTER VI

ACCOUNTS

(a) Matches

32 The Matches I voice Inspector shall maintain two daily registers in Forms IV and XIII and a monthly register in Form V for each of

the classes of boxes or booklets specified in clause 42 (2) of the Order The register in Form IV shall be detailed daily register and entries therein shall be made immediately on a transaction taking place. The other daily register in Form XIII shall be a consolidated one, and shall be written every day at the close of the day's transactions. The monthly register in Form V shall be written on the first working day of the month following that to which it pertains

- 33 The licensee shall maintain one daily register in Form XIII in respect of the transactions of complete cases or packages despatched to the bonded warehouse and removed therefrom This register will be written as soon as the day's transactions are over The licensee shall strike off the total of the entires in the register after the close of each month in respect of cases despatched to the bonded warehouse and furmsh to the Matches Excise Inspector on the first working day of the month following, a return showing the monthly totals of cases and packages of each kind transferred from the manufactory to the bonded warehouse during the month The Matches Excise Inspector on receipt of the return shall check the entries therein with the corresponding entries in the monthly register in Form V maintained by him, and if any discrepancies are found on such verification he shall get them reconciled before the 5th day of the month
- 34 On receipt of the licensee's monthly return in Form B the Matches Excise Inspector shall check it with the corresponding entries in his monthly register in Form V and, if the two are found to tally, attach to the return a certificate to that effect, and forward it with the duplicates of the permits issued during the month, to the Collector In the event of any discrepancy being found between the figures supplied by the licensee and those entered in the register in Form V the Matches Excise Inspector shall call upon the licensee to explain the difference and get the return corrected before forwarding it to the Collector
- 35 An additional register in Form V showing the unbanderolled matches manufactured, warehoused, and exported during the month shall be maintained by the Matches Excise Inspector and also by the licensee
- 36 The licensee shall at the end of each month submit a consolidated return to the Matches Excise Inspector showing therein the transactions during the month regarding unbanderolled matches at the manufactory. The Matches Excise Inspector shall verify the entries in the licensee's return with those in his register and transmit it to the Collector.

(b) Banderols

37 The Matches Excise Inspector shall maintain a daily register in Form VII showing therein (1) the banderols (a) purchased on credit by the licensee, (b) used by him on matches, (c) transferred to the

bonded warehouse on being affixed to match hoxes (d) damaged accidentally (2) the amount of dity paid and payable by the hierase and (3) the halance due from him. A similar register in Form XI shall he maintained by the Treasury Officer. A return in Form XI (with suit able alterations) shall be submitted by the Matches Excise Inspector to the Collector of Salt Revenue through the Treasury Officer. The Treasury Officer shall check columns 1 to 5 and 8 to 11 of the return certify its accuracy and transmit it to the Collector.

Note—The difference between column 7 of the statement in Form VII and column 7 of the statement in Form VII is that the former represents the halance which the licensee is supposed to have to his credit (after deducting the number of banderols on which duty has been paid and those written off as damaged) while the latter shall show the actual number of banderols in possession of the licensee

- 38 The Treasury Officer shall also maintain a register and submit by the 5th day of each month a return to the Collector of Salt Revenue in Form VIII The return shall show the handerols of different classes issued on each payment to the licensee and the refunds granted to him during the preceding month on account of accidental damage done to the banderols
- 39 The hoensee shall likewise maintain in Form XII daily seconnt of handerole received by him from the Treasury those used on matches and transferred to the honded warehouse and those damaged and delivered to the Matches Excise Inspector and the balance on hand A consolidated return showing the totals for the month shall be submitted by him to the Matches Excise Inspector for transmission to the Collector of Salt Revenue After venifying the details given therein the Matches Excise Inspector shall forward it to the Collector of Salt Revenue through the Collector
 - 40 Separate registers and returns shall be prepared for-
 - (1) Prepaid banderolled matches
 - (2) Postpaid banderolled matches
 - (3) Unbanderolled matches intended for export
- 41 The account of banderols at Treasures manufactories and bonded warehouses shall be in grosses Provided that in the case of damaged hinderols and balance on hand the account shill be in grosses and singles

CHAPTER VII

GENERAL

- 42 If there are two or more exits from a manufactory, all consignments of matches removed from the bonded warehouse or from the manufactory shall be cleared only through the main gate, where an excise guard shall be posted
- 43 After sunset or closure of the manufactory for the day, whichever is earlier, all gates and exits except the main gate shall be closed under lock and key by the licensee, and also under a second lock by the Matches Excise Inspector
- 44 No matches shall be removed from a manufactory except in accordance with the procedure laid down in this Order. If any matches are removed by any employee at a manufactory in contravention of the conditions herein prescribed, the licensee shall be held responsible for such removal, and be hable to be dealt with according to the provisions of the Act
- 45 The licensee, his agents and servants shall carry out all orders issued by the Matches Excise Inspector in the due performance of his duty under the Act
- 46 Persons coming in and going out of the manufactor as well as all articles brought in or sent out shall use the main gate and they shall be hable to be searched or examined by the Excise guard posted at the main gate
- 47 The licensee shall provide at the main gate of his manufactory a small shed suitable for the Excise guard to remain on duty there
- 48 The Collector of Salt Revenue may, by special order, exempt for reasons to be recorded by him in writing, any manufactory, from the operation of the whole or any part of this Order

THE SCHEDULE

FORM I

(Vide clause 20)

Pass

(Name of Match Manufactory)

The accompanying consignment of Banderolled match boxes is detailed below is sent herewith for storing in the bonded warehouse —

	herewith for storage in t	the bonded warehouse —
Class of boxes or booklets as specified in clause 49 (2) of the Matches (Excise Duty) Order 19 4	Number of ca es each contagro boxes	1 1
A Class 1	1	
B Class		
C Class 3		
D Class 4	1 1 1	
L Class 5		
-	Total number of o	ea es of all size
bearing manufactors	consecutive number (10m	A- A- B- to B- C- C- D- D- E- E-
Date	19	
N X X		£
То		Licensee
	excise Inspector	

Checked and admitted

Matches Excise Inspector

^{*} State number of gros I oxes in each ca e

FORM II

(Vide clause 26)

NOTICE OF REMOVAL

I/We hereby give notice that I/we propose removing the undermentioned consignments of Banderolled match-boxes from the bonded warehouse today/tomoilow at AM/PM for transport/export to (Name and address of consignee)

Class of boxes or booklets as specified in clause 42 (2) of the Matches (Excise Duty) Order, 1934	cont	mber of			Total number of cases	Total number of gross boves	Date and number of challan and amount of duty paid and the name of the Treasury in which duty was paid
A Class 1							1
B Class 2					ĺ		
C Class 3		-					
D Class 4							i
E Class 5					į		
_	ł.	(1			
Total number of cases						of all sizes	

A

bearing the following numbers B

C

D

 \mathbf{E}

Date

19

A M P M

Licensee

^{*} State number of gross boxes in each case

FORM III

(Vide clauses 27 and 31) MATCHES REMOVAL PERMIT

N	IATCHES REMOVAL	PPRMIT			
I (Original)			В00	k No	
II (Duplicate)					
III (Triplicate)			37.		
IV (Quadruplicat	te)		No		
for expor	t**			19	
		Date	:	19	
Messrs		2 2 . 1		lacket er	
are hereby authorised	to remove from th	eir bonaea	warenou	ise today/	
tomorrow at	AM the unde	rmentioned	eases/p	ackages of	
	P M		,-		
(Address (Consign Place of) export	to			
Route					
1	Description of cases	or package	8		
	umber of cases each ontaining gro s boxes	Tota number of cases	Total number of gross boxes	Date and number of chillan amount of duty pard and the name of the Treasury in which duty was	
A Class I B Class 2 C Class 3 D Class 4 E Class 5				paid †	
Tota	al number of cases	1	of all sizes	•	
bearing the following	·	A— E D— E			
Date	19	36.13		~ .	
	Checked a	and passed	ies Excis Eveise Co	e Inspector instable	
	CERTIFICATE				
	of matches noted ah (place)		en hooked	I in full to	
* · ·	and designation of	the Custom			
* State number of gross boxes an each case † To be kept blank in case of export					

A/B/C/D/E

Clause 32)

at the Bonded Warehouse and cases removed from the Bonded II arehouse

			:	Issues				1
	Each co	ntaining		, %	J	o and		
gross	gross boxes	gross boxes	gro s boxes	Total Vo	Total No of gross boxes	clallan an l name of Treasury	Duty paid	
	-						Rs & p	
								_
-					_			_
								_
					_			_
					-			_
].		
						Ì		

V 33 34 and 35)

at the Bonded Warehouse and of cases removed from the Bonded Warehouse

in clause 40(2) of the Matches (Excise Duty) Order 1934

						Closin	g bulan	nce			!
Total No of cases Total No or gross boxes	Tote!	Pla	açe e natı	of on†	Each containing					Total	Remarks
	No of gross boxes	Dut	y pa	ıd	gross boxes	gross boxes	gross boxes	gross l	Total No of cases	No of gross boxes	Kemark
		Rs	Ā	P		,			_		
		1									
		-							•		

FORM VI

(Vide Clause 11)

REQUISITION FOR BINDEROLS ON CREDIT

To

The Matches Excise Inspector,

Su,

I/We have this day in my/our possession the undermentioned quantity of banderols

	Quar	Quantity					
Class of banderol-	Gro-5	Singles	Value				
Class 1 Class 2 Class 3 Class 4 Class 5			— Rs				
Total							

2 Please ask the Treasury Officer to supply me with banderols of the following denomination on credit for use at my/our match manufactory

Date	(lass of banderols	Number of gross required	Value
			Rs A P
	Class 1 Class 2 Class 3 Class 4 Class 5		
	Total		
	Yours	1	

~

Licensee

No

Forwarded to the Treasury Officer,

2 The quantities of grosses of banderols indented for are due to him/them on credit and may be issued

Matches Excise Inspector

MATORES

FORM VII (Vide clauses 16 and 37)

Rogistor of Grossos of Bandorols received on credit and used in the Match Munufactory at

Banderols

durin, the Month of

		ļ		Singles
			9	Grossea
			_	Singles
		rols	*	ВозголО
	_	Class of banderols	_	Singles
lotal	4	of		Grosses
		Class		Singles
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beaved		Class		Gros es
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				ealgad
9		1 Sp	1	Grossea
Opening Balance	_	Class of banderol	_	Relgag
ng B	•	l of h	1	Grossea
nodC		9		₆ भीड़वा ²
•			}	Grossea
			-	Singles
		1	1	essaonD
Date	-			

FORM VII—contd. (Vide clauses 16 and 37.)—contd

		[1	20	Smgles.
		=			Grosses
	399			-d i	Singles
h of	lrcens		rols		Grosses
during the Month of	Balance with the licensee	-	Class of banderols	3	Singles
the l	with		3 of b	}	Grossea
ıng	lance		Clast	62	Smgles
dur	Ba				Grossea
				-	Singles
r at					Grosses
story	the			10	Singles.
wfac	t .				Grosses
Mar ,	0.00			77	Singles
stch mtd	nded		rols		Grosses
e Ma	ıd ha I		ande	es	Singles
n th [ero]	N E	9	of b		Grossea
oredit and used in the Match Manufactory at Banderols—contd	Damaged in process and handed over to the		Class of banderols	2	Sıngles
nd us	dı b			! 	Grosses
1¢ ar	mage			-	Smgles
cred	Da				Grossea
uo pe	eq			52	Стоязев
receiv	Bond		derols	4	Grosses
lerols :	d to the	ıΦ	Class of banderols	67	Grosses
f Band	Transferred to the Bonded Warehouse		Class	62	Grosses
er of Grosses of Banderols received on	Tra			-	Grosses
f Gr					
or o	ate	_			

FORM VII—concld
(Vide clauses 16 and 37)—concld

during the Month of Registor of Grosses of Banderols received on credit and used in the Match Manutactory at

Banderols—concld

Date

				Singles
				Grosses
			-4	Singles
•		e e	·	gessorb
Closing balance		Class of banderols	_	selgmg
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Closi		Class		Singles
				Grosson
		1	_	Sugles
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Issued from the Bonded Warehouse		ole	4	essorĐ
the Bonded	œ	Class of banderols	6	sesson D
ssued from		Cla	61	898801Đ
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IA .	VII—Parr II. Duty.				
Opening balanco 10		Duty	Duty on supplies during the month.	ng the month.	
Class of banderols		Cla	Class of banderols		
1 2 3 4 5	7	e)	ဇ	13	Total
Ps a Rs a, Rs a Rs a Rs	n Re	n Rs n	Rs n R	Rs n Rs n	R9 in
	^			-	
Total of columns 10 and 11		Dut	Duty on 1551105 during the month	ng the month	
Class of banderels	Potol	Clu	Class of banderols		l e4of
10			~	12	
Rs n Rs a Rs a Rs n Rs	1 B4 1	a Rain	Ri a. Ra	a n. Ra n	Rs
		and against an again		and the second second	

			1	MATCHES				
	Potal		Rs a					
Adjustments on account of short issues if any 15		20	Rs a Rs a		Romarks 17			
s on account of	Class of banderols	က	Rs a					
Adjustment	Class	•	a Rs a				Total	
		-	B. B.				10	
	-	I MOT	Rs Rs					
aged banderols		4 5	Rs a Rs c		Clósing balance 16	Class of handerols	3	 -
Remission on damaged banderols	Class of banderols	6	Rs a			Class of	83	
ä	ซี		a Rs a		-			
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Rs 1 p

Ranp Ranp Ranp Ranp Ranp

Rs 1 p Rs 4 p Rs a p

Rs ap Rs ap Rs ap

Вепатка

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		Paymen		No of chalan	
4	38.)	n Cash		Total	
ATII)	ause s	rres o			ත
'ORM	FOEM VIII (Vide clause 38.) Return showing issues of Banderols to Match Manufactories on Cash Payment for the month of	ufactc	pesil	rols	4
4		h Man	Price realised	f bande	က
		Matc	Ē.	Class of banderols	67
		erols tc			-
		Band		[otal	
		tes of	pens	8	ro.
		nssı t	ols 1se 1sses	ndero	4
		wing	Banderols issued Grosses	of ba	က
		urn shc	ğ	Class of banderols	1 2 3
		Ret		Name of Manufac- tory	

TORM IX (Vide clau 0 12) Credit Randerols

Nο

dated

19

Matches Exc. c Inspector

The fellowing quantity of banderols for matches for use at his their have been issued this day to Mr Messrs match manufactory at

-	Class of banderols		Value per gross of banderols	Quantity resucti (gross)	Nalue
Class 1 Class 2 Class 3 Class 4 Class 5			Rs A r 1 0 0 1 8 0 2 0 0 0 5 0 0 10 0		Rs A P
		Total			

Treasury Officer District

FORM X (Vide olause 26)

Receipt permit No

as per chalan

Matches Excise Inspector

Messrs nŧ have paid into this Treasury the sum of Rs Nο being the duty on matches as per

details below to be removed from their manufactory at

	Class of banderols		Value per gross	Quantity of matches to bo ssaued in gross	Amount of duty recovered
Class 1 Class 2 Class 3 Class 4 Class 5			Rq A P 1 0 0 1 8 0 2 0 0 0 5 0 0 10 0		R A
		Total		_	-

Treasury Officer District

ate)

FORM (Vide clauses

 $rac{ ext{Register}}{ ext{Return}}$ showing issues of Grosses of Banderols to the Match

																							-	••••	
Name of Manufac- tory		C)pe	enir	ng i	bal	an	co			Issued during the month						Total								
2					;	3							4			5									
		C	las	s o	f b	an	dei	ols	5		Class of banderols					Class of banderols									
	$\left[\begin{array}{c ccccccccccccccccccccccccccccccccccc$									5	1	2	3	4	5	:	1		2		3		4		5
	Grosses	Singles	ol0sses	Singles	Grosses	Singles	Grosses	Singles	Grosses	Singles	Grossos	Grosses	Grosses	Grosses	Grosses	Glossos	Singlos	6104503	Singles	Grosses	Singles	Grossos	Singles	Grosses	Singlos
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Monthly Total *										-													1		
			,	•			•	1		, ,	•		4		·	ı	'	.4	^ ') 1	٠.	т.		7.	-

XI 13 and 37)

Manufactories on Credit and Duty realised during the month of rols

Nu be du	mber ind r ity w du	of g ols or us co ring nonti	ollect tbe	s of ech ed	Damaged banderols										Closing balance										
										•					8										
Cl	ass o	f bar	nd ro	ls			C	1a83	s of banderols						Class of					banderols					
1	2	3	4	5		I		2		3	_	4	_	5	1		2		3			4		U.	
Grosses	Grossos	Grossos	Grosses	Grosses	Grosses	Singles	Grossos	Singles	Grosses	Singles	Grossos	Singles	Grosses	Singles	Gro e	Singles	Gros es	Single	Grosses	S ngles	Cros 09	-ingles	Gro ses	Singles	
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					1		1				-	1	1		1		1							-	

FORM XI PART II.

Duty.

Opening balance	Duty on banderols issued during the month	Total of columrs 9 and 10	Duty actually collected during the month	Remissions sanctioned by the Collector for damaged banderols	Closing balance
9	10	11	12	13	14
Rs A P	Rs a P	Rs a P	Rsap	RSAP	RsAr
-					

FORM XII

Vide clauses 13 and 39)

Daily Account of stocks and receipts of Banderols to be maintained by the

D

1st 2nd 3rd 4th 5th 6th 7th sth gth 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21 t °2nd 23rd 4th -25th 26th 27th 28th 29th 30th 31st

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											-			1		

MATCHLS

FORM XII. (Vide clauses 13 and 39)—contd

Daily Account of stocks and receipts of Banderols to be maintained by the Licensee contd

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18t 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 81st															

FORM XII

(Vide clauses 13 and 39)-contd

Daily Account of stocks and receipts of Banderols to be maintained by the Licensee contd

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t	Grosses	Singles	Grosses	Singles	Стовяев	Singles	Gro aos	Singles	Gros os	Singles	Gros o	Singl 8	Gros es	Singles	(ros e9	Singles	Gr sers	Singles	Gr sea	Surles
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A/B/C/D/C 32 and 33)

at the Bonded Warehouse and of cases removed from the Bonded Warehouse in clause 42 (2) of the Matches Excise Duty Order 1934

sues					1	Cl	osing be	lance			
Total num ber of cases	Total num ber of gross boxes	No and date of chalan and name of Try	Duty	7 paid	-	Each co			ber of	Total number of gross boxes	Remarks
			Rs	a j							
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boxes in each case or package

1st April 1938 as amended by Notafication No 82 -C Exc dated the 16th April 1938

D THE MADRAS MATCHES (EXCISE DUTY) SUPPLEMEN-TARY ORDER, 1938

In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the Province of Madras

CHAPTER I

- 1 Short title, commencement and definitions (1) This Order may be called "The Madras Matches (Excise Duty) Supplementary Order, 1938"
- (2) It shall come into force on the 1st April 1938 whereupon all rules made by the Provincial Government of Madras under section 6 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) shall be cancelled This cancellation shall not, however, have effect as regards anything done, or any offence committed or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 In this Order unless there is anything repugnant in the subject or context
 - (i) "the Act" means the Matches (Excise Duty) Act, 1934 (XVI of 1934),
 - (11) "India" means India as defined in the General Clauses Act, 1897 (X of 1897) and includes all foreign possessions on the continent of India not protected by a customs cordon,
 - (111) "the Order" means the Matches (Excise Duty) Oider, 1934,
 - (iv) "Collector" means the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Collector of Salt Revenue, Madras, with the special or general consent of the Central Board of Revenue to exercise throughout the Province of Madras or any specified area therein all or any of the powers of a Collector under this Order
 - '(v) "Inspector" means the Inspector of the Salt Revenue Department in charge of the Circle in which the manufactory is situated
 - (vi) "Supervising Officei" means an officei appointed by the Collector of Salt Revenue, Madras, to exercise the powers and perform the duties of Supervising Officei under this Order,

WATCHES

- (vii) Peon means a subordinate of the Madras Salt Department appointed to guard the premises and to prevent the removal of splints veneers matches and banderols containty to this Order
- (om) Form means a Form set out in the Schedule appended to this Order
 - Provided that Form A and Form B shall mean Form A and Form B appended to the Order
- (12) Bonded warehouse means a compartment or room of the manufactors or a separate place where finished matches are stored pending their removal for consumption subject to the payment of duty under clause 9 of Chapter III or clause 11 or clause 46 of Chapter VII of the Order
- (x) Booklet means a folding or collapsible pael et in the form of a book containing matches
- (xi) Case means a probed box containing a number of gross probets of boxes or booklets containing matches
- (xii) Duty means the duty payable under the Act
- (xm) Licence means a heence in Form \ granted for the manufacture of matches under clause 4 of the Order
- (xiv) Licensee means any person firm or company holding a licence in Form A and includes any agent or other per son acting on his or its behalf
- (xv) Minifacturing or finishing room means a room or rooms or a compartment or compartments set apart in the maintaint in the finishing or finished stuge before banderols are affixed to them are stored during the absence of the Supervising Officer or at such other times as may be necessary to prevent the illicit removal of matches from the manufactory
- (xvi) Manufactory means a manufactory as defined in the Act working under a hoence in Form A appended to the Order and under bonded control and subject to the supervision of the Madras Sult Department
- (xvii) I'tel et means a packed or wrapped parcel containing a number of gross of boxes or booklets with matches
- (xviii) Premises means the premises of the manufactory described in the schedule attached to the licence in Form A appended to the Order and includes the bonded ware house

CHAPTER II

- 3 (1) Issue of licence and licensed premises An owner of a manufactory who intends to apply for or has obtained a licence under section 9 of the Act shall apply to the Collector for the appointment of a bonded warehouse or warehouses wherein the matches manufactured on the licensed premises shall be stored for issue
- (2) The Collector shall on receipt of such application cause enquires to be made regarding the suitability or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable, appoint such godown or other premises, as the case may be, as a bonded warehouse
- 4 The dipping 100m where dipped splints in frames are allowed to dry, if this process is not conducted in the manufactory or finishing room, and the place set aside as a bonded warehouse, shall be approved by the Collector before they are used as such. The dipping 100m as well as the bonded warehouse shall be secured with a strong Government lock, the key of which shall be in the custody of the Supervising Officer and the 100ms shall be opened as and when required for transactions. These 100ms may also be secured by locks of the licensee provided that he shall remove the locks and open the 100ms as and when required by the Supervising Officer or any other Inspecting Officer, at any time during day or night
- 5 Every manufactory and the bonded warehouse attached to it shall be closed on 'close holidays' and shall be open on other days, only during such hours and under such conditions as may be fixed by the Collector of Salt Revenue It will however be open to the Collector of Salt Revenue to permit work or transactions in the manufactory or bonded warehouse outside the regular working hours of the factory or on close holidays, subject to the payment of overtime fees at such rates as may be fixed by the Collector of Salt Revenue, by special or general order or rule made under any provision contained in this Order

Explanation "Close holidays" means Sundays, New Year's day, Good Friday, the King-Empeior's Birthday and Christmas day

- 6 Subject to the conditions in clauses 4 and 5, the lock on the bonded warehouse shall be removed only for receipts and issues, inspection by an inspecting officer, and for any other purposes which may be permitted by the Collector—The lock shall be put on immediately after the purpose for which the warehouse was opened, is accomplished
- 7 The entrance to every manufactory or finishing room shall be secured with a strong Government lock when there are no transactions, if so required by the Collector and not otherwise, and if the licensee so desires, the entrance may also be secured with his lock. The key of

the Government lock shall he in the custody of the Supervising Officer The licensee shall remove his lock as and when required by the Supervising Officer

CHAPTER III

- 8 Banderols —All the banderols supplied by the Treasury Officer whether for cash of on credit shall be delivered to the licensee or his agent sealed with the Treasury seal and the licensee or his agent shall take delivery of the banderols and hand them over to the Supervising Officer who shall deposit them in the bonded warehouse or a room specially set apart for the storage of banderols and enter the receipt in Form M E 1. The licensee or his agent may obtain banderols from the Supervising Officer as and when they are required during the working hours of the manufactory.
- 9 (1) When the licensee desires to purchase banderols for cash he shall present to the Treasury Officer an indent in Form M F 7 countersigned by the Supervising Officer and a chalan in triplicate containing particulars of the number and class of handerols required and the cost price of the number of eich class less rebate if any allowed on a rebate certificate. The Treasury Officer after complying with the indent shall return the original of the chalan with him hand over the duplicate to the licensee and send the triplicate to the Supervising Officer who shall file it in support of the entry of receipt in the M E 1 register after sending copies to the Inspector and Collector
- (2) When the licensee desires to purchase bunderols on credit subject to the condition in clause 10 he shill present a requisition in Form M D 8 to the Supervising Officer who rifter scrutinising the requirements in detail with reference to the security furnished as required by clause 10 and the balance of ciedit outstanding against him shall prestice indeed for supply to such extent as may be permissible under clause 11 and give it to the licensee who shall present it to the Treasury Officer The Treasury Officer shall after complying with the requisition whether in whole or in part advise the Supervising Officer as to the number and class of banderols issued and the cost price to be recovered from the licensee. The Supervising Officer shall file the advice in token of entry of receipt of the banderols in the M P 1 register after sending copies to the Inspector and Collector.
- 10 A licensee who desires to obtain banderols on credit under clause 46 of the Order shall execute a trust receipt and furnish to the Collector a security bond in such form as may be prescribed by the Collector of

Salt Revenue for adoption, either generally or in the particular case, to the satisfaction of the Collector

Provided that if the licensee is unable to furnish surcties to the satisfaction of the Collector, he shall deposit with the Collector, cash, Government Promissory Notes, Savings Bank deposit endorsed to the Collector or Post Office Cash certificates of sufficient value, or mortgage to Government the match factory and plant and all accessories therein, to cover the value of the banderols to be supplied on credit from time to time. If the estimated value of the manufactory with its plant and all its accessories is not sufficient to cover the value of the banderols required on credit the licensee shall, in addition to the mortgage of the manufactory and its plant and accessories, furnish smeties or security as aforesaid, for such amount as may be fixed by the Collector. In the case of deposit of Government Promissory Notes, the face value thereof shall exceed, by not less than 10 per cent, the value of banderols to be supplied from time to time

11 The Collector shall after the conditions in clause 10 have been complied with, authorize the sale of banderols on credit to the licensee and communicate to the Treasury Officer and the Supervising Officer full particulars of the securities deposited, and the extent of credit granted. The cost of banderols sold on credit excluding the cost of banderols affixed to boxes kept in the bonded warehouse shall not at any time exceed the amount of security furnished by him. The number of banderols to be supplied at a time shall not exceed the average output of the manufactory for one week if the licensee applies for banderols once a week or for three days if he applies twice a week and for two days if he applies three times a week. The supply of banderols on credit shall not be made oftener than three times a week.

12 The Treasury Officer shall for the first time when banderols are issued on credit, advise the Supervising Officer of the number and class of banderols issued on credit, and their cost piece, and thereafter the Treasury Office shall advise the Supervising Officer from time to time, of the amounts paid by the licensee towards the cost of the banderols, and the number and class of banderols issued on credit and their cost piece

13 (1) The hoensee shall submit to the Inspector through the Supervising Officer on or before the 5th day of each month a statement, for the preceding month, showing

(1) the number of banderols in hand on the first day of the month;

- (11) the number received during the month,
- (111) the number used during the month,
- (iv) the number rendered unserviceable, and
- (v) the balance on hand on the last day of the month

The Inspector shall forward the statements to the Collector after taking necessary extracts

WATCHES

- (2) Separate statements shall be submitted for banderols purchased for cash and for those purchased on credit
- 14 Banderols purchased for cash and those purchased on credit shall be kept in separate lots in the bonded warehouse or any other room set apart for the purpose which shall be secured by a strong Government lock the key of which shall be in the custody of the Super vising Officer. The packets containing banderols purchased on credit shall be marled by the Supervising Officer in red with the letters. Credit. I'lle banderols shall be accounted for separately in the M.E. I register both by the Supervising Officer and by the hicensee.
- 15 The licensee shall deliver to the custody of the Supervising Officer from day to day such of the banderols as have become unservice able before they have been affixed to boxes or booklets. The Supervising Officer shall make immediate enquiries into the matter and on being satisfied that the banderols in question have not been used previously on a box or booklet which has been issued from any manufactory and that the figure 1 2 4 6 or 8 occurring in the figures 12 20 40 60 or 80 printed on the handerols to indicate the class thereof has not been damaged or torn take them over from the licensee deposit them in the bonded warehouse or ioom set apart for the storage of banderols and make a note of the receipt of such banderols in the remarks column of the M E 1 register against the date. If the figure
- remarks column of the M E 1 register against the date. If the figure 1 2 4 6 or 8 aforesaid is defaced or torn the Supervising Officer shall not accept delivery of the banderols and the licensee shall be hable to pay the full price thereof
- 16 Banderols whether purchised for cash or on credit which have become unserviceable before being affixed to boxes or booklets shall be produced once a month together with a certificate of the Supervising Officer that they have not been previously used before the Inspector who after examining the banderols shall forward the refund application to the Collector with his remails. The Collector will after further scrutiny pass orders on the appheation of the hoensee for the refund of the cost price of the banderols produced. Similarly an application for the refund of the cost price of handerols on boxes of matches which have been destroyed as unserviceable within the factory under the orders of the Collector shall be supported by a certificate of the Super vising Office that the matches have been destroyed. If the Collector sunctions the refund the hiensee may produce the refund voucher at the Treasury and receive payment or allow the amount to be set off against the cost of bunderols purchased by him

In the case of banderols purchased on credit the refund of the cost price shall be sanctioned only after the cost of the banderols used in the month has been remitted into the Treasury

CHAPTER IV

- 17 Transfer of matches from the finishing room of the manufactory to the bonded uarchouse. The packing of matches into boxes or booklets and the affixture of banderols thereto, shall be done only during such hours and under such conditions as may be fixed by the Collector of Salt Revenue under clause 5. The packing of boxes or booklets into packets and of packets into cases shall be done only in the finishing room and in the presence of the Supervising Officer, after the boxes or booklets have been banderolled in accordance with the Act and the Order
- 18 The Supervising Officer shall see that the banderols are properly affixed to boxes or booklets so that they cannot be opened without tearing the banderols, and check the contents of each case, package or packet and the number of matches contained in at least one box in every 10 gross of boxes before they are banderolled
- 19 No packet or case containing boxes or booklets of matches shall be closed and reckoned as a unit except when a banderol of the appropriate class has been affixed to each box or booklet in the manner lad down in Chapter VII of the Order and in accordance with the notification of the Government of India in the Finance Department (Central Revenues), No 11-Central Excises, dated the 30th June 1931
- 20 After each case, or packet is closed, the Supervising Officer shall endorse or impress thereon with a rubber stamp the word 'checked' and sign and date the same to obviate the necessity of the case, or packet being re-opened and examined in the bonded warehouse
- 21 Each case, or packet shall contain only an integral number (whether one or more than one) of gross boxes or booklets of matches. The boxes or booklets in each case or packet shall contain the same number of matches on the average and shall, except in the case of matches exempted from being issued in boxes or booklets bearing banderols have affixed thereto banderols of the same class
- 22 Cases, or packets of each class of matches shall bear separate consecutive numbers and shall specify the number of gross boxes in each

Cases, or packets containing boxes or booklets of classes 1, 2, 3, 4 or 5 as specified in clause 42 (2) of the Order, shall be distinguished by the letters 'A', 'B', 'C', 'D' and 'E', respectively

23 All boxes or booklets containing matches intended for export and on which no banderols have been affixed, and all loose matches to be exported, shall, before they are removed to the bonded warehouse, be packed into cases, or packets on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT"

- 24 No case packet box or booklet containing matches and no loose matches shall be removed to the bonded warehouse except with the permission of the Supervising Officer Before removal to the bonded warehouse the licensee shall present an application in Form M E 3 A in duplicate to the Supervising Officer Every such application shall be numbered consecutively. When a case packet box or booklet or any loose matches are removed to the bonded warehouse the Supervising Officer and the licensee shall each enter the quantity of matches removed in the register in Form M E 2.
- 25 Storage into the bonded narehouse—On the arrival of any cases packets boxes or booklets containing matches at the bonded warehouse the Supervising Officer shall after verifying the particulars mentioned in the application make the necessary entries in Form M E 4. In one of the copies of the application in Form M E 3 A he shall endorse the word. Received sign and date the endorsement and deliver it to the heensee in the duplicate copy he shall endorse the words. Taken into account sign and date the endorsement and file it. The hierance shall make similar entries in the register in Form M E 4 to be maintained by him.
- 26 In case of doubt as to the affixture of banderols to boxes or boollets containing matches or the number of matches contained in a box or booklet or the number of boxes or booklets contained in a gross or the number of gross boxes or booklets in a case or packet the Supervising Officer shall require the licensee to open the case pack thox obbooklet and examine it in the presence of the licensee or any authorized agent or servant acting on his behalf. If the Supervising Officer finds any discrepancy between the actual contents of a case packet box or booklet and the details as entered in the application he shall scal the case packet box or booklet with his private seal retain the case packet box or booklet in the bonded warehouse and submit a report on the matter to the Inspector. The Inspector after due investigation shall take such action as may be necessary under the Act or the Order.
- 27 Separate compartments or separate divisions in the same compartment shall be allotted in the bonded warehouse for—
 - (1) cases or packets containing boxes or booklets of matches on which banderols purchased for cash have been affixed
 - (2) cases or packets containing boxes or booklets of matches on which banderols purchased on credit have been affixed and
 - (3) cases or packets of unbanderolled matches intended for ex port

The cases or packets containing boxes or booklets of matches of each class shall be stored separately and cases or packets of different

sizes shall be stocked according to the average number of gross boxes or booklets in each, so as to facilitate inspection and check at, and issue from, the bonded warehouse

28 The removal of matches from the bonded warehouse to the manufactory or finishing room for reconditioning shall be under bond and under the supervision of the Supervising Officer provided that the licensee shall not claim a refund of the costs of banderols affixed to the boxes or booklets which must necessarily be destroyed in opening the boxes or booklets. When matches are removed from the bonded warehouse to be reconditioned, the quantity removed shall be entered as an issue in the appropriate column of the M E 4 register with the remark that the matches have been issued to be reconditioned

CHAPTER V

- 29 Issue of matches from the bonded warehouse No matches shall be issued out of the bonded warehouse except in accordance with the provisions of this Order or otherwise than under a permit issued by the Supervising Officer
- 30 Banderolled matches Every application for a permit under clause 32 shall be in Form M E 3-B, in duplicate, and shall be presented to the Supervising Officer at least one hour before the time fixed for the removal of the matches Every such application shall be accompanied by a treasury receipt for the value of the banderols purchased
- 31 (1) When the treasury receipt produced shows payment for a greater number of banderols than that required for the boxes or booklets of matches contained in the cases, or packets removed, the Supervising Officer shall endorse on the obverse of the Treasury receipt
 - (a) the serial number of the cases, and packets removed and the date of their removal.
 - (b) the average number of matches contained in each box or booklet, and
 - (c) the number and class of banderols used for the matches removed

The Supervising Officer shall make a similar endorsement on the Treasury receipt from time to time until all the banderols paid for under the Treasury receipt have been affixed to boxes or booklets of matches contained in the cases, or packets and such cases, or packets have been removed from the bonded warehouse

(2) The Treasury receipt shall be despatched to the Collector through the Inspector with a copy of the application in Form M E 3-B and the permit delivered at the gate on the date of issue, provided that

WATCHES

when the banderols used for the matches removed are less than the number of banderols for which a Treasury receipt has been obtained the receipt need not be despatched to the Collector but an intimation in Form M \to 6 shall be sent to him of the quantity of matches actually removed and the number and date of the Treasury receipt in which the banderols have been paid for

- 32 (1) On receipt of an application in Form M $\,\Gamma\,$ 3 B referred to in clause 30 the Supervising Officer shall issue a permit in Form M $\,\Xi\,$ 5
- (2) The permit in Form M $\,\mathbb{E}\,$, shall be in triplicate the original shall be retained by the Supervising Officer the duplicate shill accompany the consignment to be delivered to the peon on guard at the gate and the triplicate shill be delivered to the licensee to be sent with the consignment of matches to the destination
- (3) The peon on guard at the gate shall detain the consignment and after satisfying himself that the number of cases or packets in the con signment is the same as that entered in the permit allow at to pass through the gate He shall return the duplicate copy of the permit to the Supervising Officer endorsed by him in tol en of his having checked and passed the consignment If the peon on guard finds that there is any difference between the number of cases or packets of matches in the consignment or the number of packets in each case as marked on it and the number shown in the permit he shall not allow the consign ment to pass through the gate but shall detain it and report the matter to the Supervising Officer who shall thereupon immediately cheek the consignments and in the event of his finding any case or packet or cases or packets in excess talle such action as is presembed under tho Act or the Order or obtain the orders of the Collector who if he con siders it necessary shall refer the matter to the Collector of Salt Revenue
- 33 When an application in Form M E 3 B is presented to the Supervising Officer for removal of matches contained in boxes or booklets on which banderols purchased on credit have been affixed the heensee shall if he has paid for the banderols on the boxes or booklets to be removed attach the Treasury receipt in token of payment of the cost price of the banderols and the Supervising Officer shall issue a permit as laid down in clause 32 and deal with the Treasury receipt as indicated in clause 31 according as the boxes or booklets are removed on the same date or on different dates

If the cost price of the banderols has not been pud for the Supervising Officer shall after scrutinizing the amount of credit outstanding with the licensee which should be furnished by the Treasury Officer as enjoined by clause 12 and the amount of deposit or security issue a per mit as laid down in clause 32

In other respects, clauses 29 to 32 shall apply as in the case of removal of matches in boxes or booklets to which banderols purchased for cash have been affixed

34 Unbanderolled matches When a licensee desires to export unbanderolled matches from the bonded warehouse to any place outside India, he shall present an application in Form M E 3-B to the Supervising Officer

35 On receipt of the application from the licensee under clause 34, the Supervising Officer shall scrutinize the details furnished by the heensee and issue a permit in Form M E-5 in quadrupheate and permit the removal of the consignment from the bonded warehouse original peimit shall be retained by the Supervising Officer The duplicate shall be delivered to the peon at the gate as required by sub-clause (2) of clause 32, the tuplicate shall accompany the consignment to its destination, and the quadruplicate shall be delivered to the licensee who shall, in the case of export by land, produce it before the Officer in charge at the Land Customs Station (Chowkie) or a verifying officer at such other places as may be prescribed by rule or order, and in the case of export by sea, before the Chief Customs Officer at the port of export The licensee shall obtain an endorsement on the permit from one of the aforesaid officers that the consignment has passed out of the limits of British India of has been exported from a British Indian port and shall return the permit so endorsed to the Supervising Officer within The Supervising Officer shall send the permit to the Collector through the Inspector with the heensee's application for refund of duty from the amount of duty assessed under clause 9 of the Order

CHAPTER VI

ACCOUNTS

The Supervising Officer and the licensee shall each maintain a register in Form M E 2 showing daily the quantity of matches produced and the quantity sent into the bonded warehouse the end of the month, the totals in the M E 2 register shall be transcribed into a register in Form M E 2-A Separate pages shall be allotted in both the registers for unbanderolled matches intended for export and for matches which have been exempted from being racked into boxes and banderolled The licensee as well as the Supervising Officer shall also maintain a register in Form M E 4 showing the quantity of matches received into, and the quantity issued from, the bonded warehouse daily Separate pages shall be allotted in both the registers for the various classes of boxes specified in clause 42(2) of the Order and 'unbanderolled' matches for export At the end of the month the totals in the M E 4 register shall be transcribed into a register in

Form M E 4 A showing the receipts and issues for each month. The M E 2 and M E 4 registers shall be written up daily. The entries in the registers maintained by the licensee shall be compared daily by the Supervising Officer with the entries in his register and he shall initial the licensee's register in token of check. Should there be any discrepancy between the two registers the entries in the registers main tained by the heensee shall he reconciled with those in the registers maintained by the Supervising Officer and if they cannot be reconciled the matter shall be reported to the Collector through the Inspector for orders.

37 The monthly return in Lorm B prescribed by clause 8 of the Order shall be submitted to the Collector through the Supervising Officer Shall check the entries in the return with an extract of the monthly totals as entered in the M D 2 A and M E 4 A registers if he finds that the entries agree he shall submit the return with the extract of the totals in the M D 2 A and M E 4 A registers to the Collector through the Linspector with an endoisement to the effect that the return has been checked and found correct. If there is any discrepancy between the return in Form B and the M E 2 and M E 4 registers the Supervising Officer shall return it to the hoensee for reconciliation if the hiensee is unable to reconcile the entries so as to bring them into agreement with those recorded in the M E 2 A and M E 4 A registers the Supervising Officer shall report the matter to the Collector for orders.

38 The Supervising Officer shall maintain a daily register in Form M E 1 showing the receipts of banderols purchased for cash from the Treasury and of the assues to the licensee The licensee shall maintain a daily register in Form M E I-A showing the opening bilance of banderols with him receipts from the Supervising Officer the number used on the boxes of matches sent to the bonded warehouse the number damaged and unaccounted for and the balance with him. On the first day of the following month he shall submit to the Supervising Officer an extract of the totals in the legister in Form M E 1 A The Super vising Officer shall check the accuracy of the statement with the entries in the register in Form M E 1 maintained by him submit the return received from the hoensee together with an extract of the totals in the register in Form M E 1 A to the Collector through the Inspector From these returns the Collector shall check the issues of banderols from the Treasury the duty collected the number of banderols rendered nnserviceable the number purchased for cash and the number remain ing with the licensee at the end of the month and trace its disposal in the subsequent months He shall also check whether the number of banderols on the boxes or bool lets of matches used from the bonded - warehouse during a particular period exceeds or not the banderols pur chased

WATCHES

- 39 In regard to banderols purchased on credit, the Supervising Officer shall maintain a separate account of the banderols received and of those issued to the licensee in Form M E 1 Both the Supervising Officer and the licensee shall maintain a daily account in Form M E 1-B of the number of banderols received from the Supervising Officer, used, rendered unserviceable and remaining to be accounted for, with the balance of duty to be paid by the licensee, provided that the cost of banderols is paid from time to time on the boxes or booklets of matches as they are removed from the bonded warehouse, but if the licensee is permitted by the Collector to remove matches from the bonded warehouse before payment of the cost of banderols on the boxes or booklets removed, the Supervising Officer and the licensee shall maintain an account in Form M E 1-C to show daily the amount to be recovered from the licensee on the banderols issued from the Treasury on credit At the end of the month, the licensee shall submit an abstract of the totals of the register in Forms M E 1-B and M E 1-C, if one is maintained, to the Supervising Officer who shall after comparing the entires with those in his register, submit the extracts to the Collector through the Inspector with an extract of the total in Form M E 1 case of banderols issued on credit, the Supervising Officer shall send daily extracts from the M E 1 and M E 4 registers to the Treasury Officer to enable the latter to know the number of unused banderols in bond and the number on the boxes in the bonded warehouse Copies of these extracts should also be sent to the Inspector and Collector
 - 40 Separate registers as mentioned in the foregoing clauses shall be maintained and separate returns prepared for
 - (1) boxes or booklets of banderolled matches the banderols on which have been paid for in cash
 - (11) boxes or booklets of banderolled matches the banderols on which have been purchased on credit and
 - (111) boxes or booklets of unbanderolled matches (a) exempted from the affixture of banderols to the boxes or booklets and (b) intended for export
 - 41 The accounts of banderols kept at Treasures and in the manufactory and bonded warehouse shall be in gross numbers and units. In the case of damaged banderols, the number damaged and the balance remaining after accounting for them shall be in gross numbers and units

CHAPTER VII

42 General If there are two or more exits from a bonded warehouse or manufactory, matches shall be removed therefrom only through the main gate where a peon shall be posted on guard duty

- 43 All the gates in the manufactory shall be locked by the hieroscobefore sunset or if the work in the premises ceases earlier immediately after the cessation of work and the hierosee shall have the kevs in his possession. If the hierosee desires access to the premises in cases of emergency hie shall open only the lock on the main gate and he shall relock it when he has finished his business in the premises.
- 44 No matches shall be removed from the manufactory or bonded warehouse except in accordance with the directions contained in this Order

If any matches are removed by any employee from a manufactory in contrivention of the conditions hereinbefore prescribed the heen-see shall be held responsible for such removal and be hable to be dealt with according to the provisions of the Net of the Order and of rules and orders made under the Act or the Order as if he had removed the matches himself

- 45 Persons coming into or going out of the manufactors or bonded warehouse as well as articles brought thereinto or sent out therefrom shall be hable to be searched or examined by the peon on guard at the main gate
- 46 The licensee shall if so required by the Collector provide at the msin gate of the manufactory a small shed suitable for the accommodation of the peon on guard there
- 47 The licensee and his agents and servants shall carry out all orders issued by the Supervising Officer or his assistant in the due performance of his duty under the Act the Order and the provisions contained in this Order
- 48 The licensee and his agents and servants shall comply with all orders issued by the Collector of Salt Revenue or the Collector or Inspector for carrying out the provisions contained in this Order and to facilitate their enforcement
- 49 The Collector of Salt Revenue may by a special order, exempt manufactory or bonded warehouse from the operation of any provision contained in this Order

THE SCHEDULE. FORM M E 1

(Vide clauses 8, 9, 14, 16, 38 and 39)

the Manufactory of

1	Remarka	(8)	ı	
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	ocl	glo	<u></u> ,	4
j	Duty on the balance of banderols in Stock (7)	Class of banderols	-Jr	RARARARA
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the Manufactory of		1	_	r#
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ots	Received from Treasury (3)	Class of banderols	60	Grosses
Register of receipts and	R H) D E	c1	Grosses
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ter	4.	_D		Grosses
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		1	-	Grosses
		•	*	1
	Date	Ξ		[{
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FORM W F 1A

(Fide clause 38) Statement showing the receipts and expenditure by the licenses of banderols purchased for each

Date

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				tostan
				bind
		#lous	Ì	Growers
Total	€	Class of I anderols	_	s M _e nid
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benny				8068 1D
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		1	-	BOSEOTD

-contd	Remarks	(8)			Column (5) must agree with column (21) in M E 1-B, when banderols are purchased on credit
of banderols purchased for cash—	Balance with the licensee	(7)	Class of banderols	1 2 3 4 5	Grosses Singles Grosses Grosses Grosses Grosses Grosses Grosses
FORM M E 1-A — $contd$ (V de clause 38)— $contd$ Statement showing the receipts and expenditure by the hoensee of banderols purchased for cash— $contd$	Damaged and handed over to Supervising Officer	(9)	Class of banderols	1 9 3 4 5	Grosses Singles Grosses Singles Grosses Grosses Grosses Grosses Grosses
Statement showing the receipts	Used on matches manufactured and sent to Bonded ware- house	(5)	Class of banderols	1 2 3 4 5	Grosses Grosses Grosses Grosses
	Date	(1)			

rehouse and balance of banderols purchased on credit FORM M E 1 B (Vide clause 39)

Part I —Statement showing the recepts transfers to the Bonded Warchouse and balance of valuetoes purchased with the house	Received during fotal the day	(1)	Cia s of banderols Class of banderols	2 4 6 1 2 4 6	ngles Tossos
ring the receipts transfers to the Bo with th	Opening balance	(3)	Class of bandorols	3 4 6	eo130 eo230 eo130 eo130 eo130 eo130 eo130
Part I —Statement show	Date	(1)			89450.

FORM M E 1-B —contd

Part I - Statement showing the receipts, bransfers to the Bonded Warehouse and balance of banderols purchased on credit ន្ទរជន្សិចន Grosses ខ្មារបន្ទិចឧ Balance with the Grosses Class of banderols Singles licensee 3 ಣ Grosses ន១ន្រិយន C) Grosses Singles Grosses Singles Damaged in process and handed over to the Supervising Officer 10 Grosses Smgles with the licensee—contd (Vide clause 39)—contd Grosses Class of banderols Singles 9 က Grosses Singles C) Grosses ट्टाग्रहीक्ड Grosses Grosses 10 Transferred to the Bonded Warehouse. Class of banderols Grosses 9 Grosses ೧ Grosses Grosses Date \exists

Part II —Statement of Banderels nurshased on eredit or boxes with the Bonded Warehouse the receipts issues and closing

FORM M E I B -contd.

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Open to bo	Opening balance of banderols affixed to boxes in the Bonded Warehouse	of bar Bonde	iderols a d Warei	Mxed house	Roc	ıı peale	the Bor	Received in the Bonded Warehouse	okouse			Total		
		(8)					5	6				(10)		
	Class	Class of banderols	7 <u>0</u> 14			Ĭ	less of 1	Class of banderols			8	Class of bandorols	slor	
-	6	-	*	×	-	eì		7	2	-	64	"	-	"

FORM M E 1-B—contd

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ing	n 🛨		Ì	ري ا	Singles
clos	Balance of total stock with licensee in the Bonded Warehouse and with apervising Officer [Column (7)+(12)+ column (6) of Form M E -1]				Grosses
nd	Balance of total stock with licensee the Bonded Warehouse and with Supervising Officer [Column (7)+(1) column (6) of Form M E-1]			, u	Singles
tes 8	with use a umn n M		rols	- - 44	Grosses
1881	ock fehor [Col Forr		mde		Singles
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ouse	Ing R				Grosses
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nded — c	rehc			Ì	Singles
Bor	M K		rols	4	Grosses
ed on credit or boxes with the Bonded Wabalance in the Bonded Warehouse—contd	Balance in the Bonded Warehouse	<u></u>	Class of banderols		grußjes
uth W) Ä	(12)	of b	65	Grosses
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or the	Balaı				Singles
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purc	Issues from the Bonded Warehou		Class of banderols.	4	Grosses
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ndeı	he B	(11)	of b		Grosses
Ba	om t		ใลรร	63	Singles
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men	Issu				Singles
tate					E95501D
S					
Part II —Statement of Banderols purchased on credit or boxes with the Bonded Warehouse, the receipts, issues and closing balance in the Bonded Warehouse—contd	Date	(1)			
Par			1		

FORM M E 1B—contd
Part III—Duty corresponding to entries in Part I

		Total	Rs			911800		Total	Rs a
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Total (16)			9			(19)	derol	4	2
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	Class of banderols	-	8			Duty on balance with the liceusee	Class of banderols	1	Rs a Rs a Rs a Rs
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Duty on issues to the licensee (15)	rols	-	9		FORM M E I B contd	Remission on dsmaged banderols (18)	Class of banderols	7	a Rs a Rs a Rs a Rs a
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Duty on stock with the licensee (14)	Class of bar derols	m	- a			Duty on 18 ues to the Bonded Warebouse (17)	Class of banderols		Rs a Rs a Rs a Rs a
on at	ass of		F. 13g			sen si	to 88	ļ i	8
Duty	ਹ	61	Ra			y on	Class	73	Rs a
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<u>၂</u>	Ç
FORM M E 1-Bcontd	$_{ m ent}$ TV $_{ m co}$ Dusty corresponding to the entries in Pai
	<u> </u>
	+ 100

Duty on banderols in Bonded Warehouse (20)	Duty on receipts in Bonded Warehouse (21)	Total (22)
Class of band rols	Class of banderols	Class of bandorols
1 2 3 4 i 5 Total	1 2 3 4 6 Total	1 2 3 4 5 Total
Rea Rsa Rsa Rsa a	Rs a Rs a Rs a Rs a Rs a	Rs a Rs 1 Rs a Rs a Rs a
-		
	FORM M. E. 1-B —concld	
Duty on 1, sues from the Bonded Warehouse	Duty on closing balance in the Bonded Warehouso	Duty on stock in the factory [column (19)+(24) +column (7) in Form M E 1]
(23)	(24)	(25)
Class of banderols	Class of banderols	Class of bandorols
1 2 3 4 5 Total	1 2 3 4 5	1 2 3 4 5 Total.
Rs a Rs a Rs a Rs a Rs a	R. R. a R. a R. a R. a a R. a	Rea Rea Rea Rea Rea.

FORM M. E 1 C

(Pide always 39)
Statement showing the duty on bandereds purchaved on credit from the Treasury remittance made by the incensee and the balance of cost price of bandereds to be recovered.

Total (4)	Class of banderols	2 3 4 5 Total	Re a Re a Re a Re a Re		Balance to be recovered from the incensee Remarks (7) (8)		4 5 Total
Duty on recoupt of bandonde from the treasury (3)		4 5 Total	Rs a Rs a a	-contd		Class of banderols	Fotal 1 2 3
	Class of banderols	Total 1 2 3	Rs a Rs a Rs a	FORM M E 1 C-contd	Remission on damaged banderols (6)	Class of banderols	4 6 6
Duty outstanding with the Incenses (9)	Class of banderols	, a 4	Ran Rsa Rsa Rsa		Remittanes made by the licensee (5)	Class of bandarols	2 3 4 5 Fotal
Date (1)					Ran		-

FORM M E-2

(Vide clauses 24, 36 and 37)

Manufactory of

		Matches Manufactured														
	Class 1 Class 2				1_9	Closs 3			Class 4			Class 5				
(1)	Number of cases/puckets —number of gross in each	Son Number of gross boxes or booklets	Total number of gross boxes or booklets	Number of cases/packets	Wumber of gross boxes/	Total number of gross boxes/booklets	© —number of cases/prockets	Total number of gross boxes/booklets	Total number of gross boxes/booklets	Number of cases/prekets	Number of gross boxes or booklets	E Total number of gross & boves/booklet	Number of class/prokets —number of gross in each	Number of gross boxes or booklets	C Total number of gross boxes or booklets	Total number of gross boxes/
										The state of the s			1 100	1		1

	Removed to Bonded Class 1 Class 2 Class 3						(d Warehouse Class 4 Class 5 8900			Here enter under each date serial number assigned to cases or packets produced and those taken into bond						
_	Number of cases/pa—number of gross in Number of gross booklets	Total number of gross boxes/booklets	141		Total number of gross boxes/booklets	Number of cases/packets —number of gross in each	Number of gross boves/ booklets	Total number of gross boxes/booklets	Number of cases/prekets—number of gross in each	Number of gross boxes or broklets	Total number of gross boxes or booklets	Number of cases/packets —number of gross in each	Number of gross boxes or booklets	Total number of gross boxes or booklets	Total number of gross b	Serial number of cases or packets produced	Serial number of cases or packets re- moved to the bonded ware- house
(1)	((18)'(19)	(20))(21) 	(22)	(23)	(24)	(25)	l(26)	(27) 	¹ (28)	(29) 	l(08) 	(31)	(32)	(33)	(34)	(35)

FORM ME 3-A

(Vide clauses 24 and 25)

Application for removal of matches from the manufacturing store to the bonded warehouse of manufactory

No

Date

19

To

The Sujervising Officer,

Manufactory

Sir,

Please permit me to remove from the manufacturing store to the bonded warehouse, matches as detailed below -

Class
1 2 3 4 5

Number of cases or packets

Number of gross boxes or booklets in each

case or packet

Loose matches

Total number of gross boxes or booklets

Incence holder

Note (1) -The cases or packets bear the following serial numbers -

Note (ii) —Class refers to the classes of boxes or booklets specified in clause 42 (2) of the Matches (Excise Duty) Order, 1934

FORM M E. 4

(Vide clauses 25, 28, 36, 37 and 39.)

Register of Receipts and Issues of Matches from

bonded warehouse of

6		1		-									
	Open	ing ba	lance	Receiv	ed in s	store	T	otal			Isst	ıed	
Date	Number of enses/pno'cets Number of gross in each	Number of gress boxes/beoklets	Total number of gross boxes/ beoklets	Number of cases/packets Number of gross in each	Number of gross bexes/booklets	Total number of gross boxes/ booklets	Numbor of cases/packets Numbor of gross in each	Number of gross boxes/beoklets	Total number of gross boxes/ booklets	Porinit number	Number of eases/packets Number of gress in each	Number of gross boxes/	Total number of gross B boxes/booklets.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
						* * * * * * * * * * * * * * * * * * *						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	And the second s

		Issued		Balance
	For export	Destroyed or sent back for reconditioning	Total	ooklets boxos/
Date	Pormit number Number of cases/packets Number of gross in Jeach Number of gross boxes/ booklets Total numbe of boxes/booklets Duty to be levied	Number of cases/preckets Number of gross in each booklets Total number of gross boxes/booklets	Number of cases/packets Number of gross in carli Number of gross boxes/ booklets Total number of gross boxes/booklets	of eases/packets of gross in each f gross boxes/be bor of gross slie balance
(1)	(12) (16) (17) (18) (19) (19) (19) (19) (19) (19) (19) (19		S Number (S Numb	Number Number Number (95) Numb
		1		

Note —The serial numbers on cases/packets removed from the bonded warehouse should be noted the remarks column against the dates of Issue

FORM M. E. 4

($Vide$ clauses 25, 28, 36, 37 and	39)
Register of Receipts and Issues of Matches from	bonded warehouse of
	1

	Open	ing ba	lance	Receiv	ed in s	store	T	otal			Issu	ıed	
Date	Number of cases/packets Number of gross in each	Number of gross boxes/booklets	Total number of gross boxes/ booklets	Number of cases/packets Number of gross in each	Number of gross boxes/booklets	Total number of gross boves/ booklets	Number of cases/packets Number of gross in each	Number of gross boxes/booklets	Total number of gross boxes/ booklets	Permit number	Number of cases/packets E	Number of gross boxes/	Total number of gross B boxes/booklets.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

		Issued		V	Balance	
	For export	Destroy for re	yed or sent back econditioning	Total	oklets boves/	
Date	Permit number Number of cases/packets Number of gross in cach Number of gross boxes/) booklets	Total numbe of boxes/booklets Duty to be levied Number of cases/packets Number of gross in each	Number of gross boxes/booklets Total number of gross boxes/booklets	Number of cases/packets Number of gross in each Number of gross boxes/ bonklets Total number of gross boxes/booklets	Number of cases/packets Number of gross in each u ber of gross boves/booklets Total number of gross boves/booklets	Duty on the balance Remarks
(1)	(15) (16) (17)	(18) (19) (20)	(21) (22)	(23) (24) (25)		

NOTE —The serial numbers on cases/packets removed from the bonded warehouse should be noted the remarks column against the dates of Issue

FORM M E 4 A

bonded warehou e of

(Vide clauses 36 and 37)

Register of Receipts and Issues of Matches from

Opening balance | Received in store Issued For inland con sump of gro s boxes/ Number of gros boxes/booklets box88/ Num er of gross boxes/booklets For export Number of gross boxes/booklets Number of cases/packets Number of eas 3/pa kets Number of gr 35 in ea h Number of cases/packets Number of gross in each Number of gro s in ach nuber of a es/pa kets Number of ca es/packets Tot I number of g ose booklets Number of g oss in each pox Number of g ose in e ch Month 70 21088 7 Total number booklets Total number boxes/booklets Total number booki ts Number of (9) (1) (4) (6) (6) (7) (1 (13) (16) January Tebru ry March et Issued Balance Destroyed or sent back for reconditioning Total (see 2 083

Ko nt <u>h</u>	Duty to be levied	Number of cases/pack Number of gross in ea	Number of grose by	Total number of boxe /booklets	Number I ca ss/p c	Number of gross b	Total number of boxes/booklets	Number of c ses/books	Number of grose boxe	Total number of g o	Duty on the balance	- Article
(1)	(17)	(18)	(19)	(20)	(21)	()	(23)	(24)	(25)	(26)	Ã (27)	(2
-January			i			'						
Pebruary												
March etc		i				,			1			
_	1 1		l l	- 1]						

FORM ME 5

(Vide clause 35)

Permit for the issue of matches from the honded warehouse of

No

Dated

19

to remove from the bonded warehouse issue to the person mentioned below —

is hereby permitted cases of packets of matches for

Name

Address

Class 1 Class 2 Class 3 Class 4 Class 5.

Number of cases or packets

Serial number of the cases of packets

Number of gross boxes or booklets in each case or packet

Total number of gross boxes or booklets

Total

Duty paid, Rs

Treasury Receipt No dated

of

Treasury

The consignment shall pass through the

gate

Supervising Officer, Bonded Warehouse.

Note (1) -To be printed in triplicate

NOTE (11) —Class refers to the classes of boxes or booklets specified in clause 42 (2) of the Matches (Excise Duty) Oidei, 1934

Note (111) —Claims for refund in case of export shall be supported by a certificate of shipment outside India

Checked the contents according to the details of permit and passed out of the gate as follows —

Number of cases or packets

Number of gross boxes or booklets in each case, or packet

Total Number of boxes or booklets

Number of loose matches

Serial number

Peon on guard duty.

FORM ME 6

(Vide clause 31) Tetter of intimation

No

Dated

19

To

Collector The 1 reasury Officer

I have this day issued matche from the bouded warehouse particulars of which are noted below the cost of banderols of which has been paid nuder the following treasury receipts -

(1) Name Address

(11) Trea ury Receipt No dated No No dated dated

Class 1 Class 2. Class 3 Class 4 Class 5

Number of case or packets Berial number of cases or packets

Number of gro s hoxe or booklets in each

case or packet Total number of boxes or booklets Duty paid Rs Treasury Receipt No.

(un)

dated

οŧ

Treasury

Supervising Officer

Copy to the Treasury Officer

Note -Class refers to the classes of boxes or booklets specified in clause 42 (2) of the Matches (Freise Duty) Order 1934

FORM ME 7

(Vide clause 9)

Indent for the Purchase of Banderols for Cash

(Ir triplicate)

Tο

The Treasury Officer

Sir

Please supply me with banderols particulars of which are furnished I clow for which I enclo e a chalan for the remittance of Rs less rebate Class Class Class Class Class 1 2 3 5

Licen ee

1 The indent particulars of which are given above may be complied with. The factory is not a cottage factory

2. A rebate certificate has been granted in Collector's No dated

and is current up to

Superv sing Officer

Norz.-The word not will be deleted in the case of cottage factories paragraph 2 in case of factories which are not working under the rehate certificate

To be deleted where no certificate a sued by the Collector as an force

FORM ME 8

(Pide clause 9)

Requisition for the Supply of Banderols on Credit

To

١

The Sureivising Officei,

Manufactory Sır, 19 Dated I/We have this day in my/our Factory the undermentioned quantities of banderols-Number of gross Value Class of Banderols Gross Singles RS A P Class 1 Class 2 Class 3 Class 4 Class 5 Total 2 Please ask the Treasury Officer to supply me/us with banderols of the following denomination on credit for use at my/our match manufactory Value Number of gross Date Class of Banderols Rs A P required Class 1 Class 2 Class 3 Class 4 Class 5

Total

Licensee

Forwarded to the Treasury Officer

2 The quantities of grosses of banderols indented for are due to him/them on credit and may/may not be issued (state the number of gross of banderols of each class to be issued according to credit balance in deposit or security)

Supervising Officer

[Finance Department (Central Revenues) Notification No 51 C Exc, dried the 1st April 1938]

WATCHES

E -THE NORTHERN INDIA MATCHES (E\CISF DUTY) ORDER 1988

In evereise of the powers conferred by ections 17 and 18 of the Matches (Excise Duty) Act 1934 (XVI of 1934) the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first mentioned Act in the following Provinces namely—Bengal Assam Bihar United Provinces Punjab North West Frontier Province Central Provinces Delhi Ajmer Merwara and Baluchistan

CHAPTER I

SHORT TIPLE COMMENCEMENT AND DEPINITIONS

- 1 (1) Ihis Order may be called The Northern India Matches (Excise Duty) Order 1938
- (2) It shall come into force on the 1st April 1938 whereupon the Matches (Excise Duty) Order 1934 [except the notifications of the Government of India in the Finance Deportment (Central Revenues) No a Central Excises dated the 3rd Maich 1934 No 14 Central Excises dated the 2nd Maich 1934 No 14 Central Excises dated the 22nd February 1936 issued in pursuance of clause 14 thereof] shall be cancelled in its application to the said Provinces and the rules made ander section 6 and under clause (1) of sub section (2) and sub section (3) of section 18 of the first mentioned Act by the Governments of the Provinces named in the premible shall al ρ be cancelled These can cellations shall not however have effect as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date
- $2\,$ In this Order unless there is unything repugnant in the subject or context
 - (1) the Act means the Matches (Excise Duty) Act 1934 (NVI of 1934)
 - (n) Indra in clause 24 means Indra as defined in the General Clauses Act 1897 but in clauses 9 13 and 42 and for the purposes of any notification issued under clause 14 in cludes discall foreign possessions on the continent of Indra not protected by a customs cordon
 - fun) Northern India means the Provinces of Ben, al Assam Bihar United Provinces Punjab North West Frontier

- Central Provinces, Delhi, Ajmer-Merwara and Baluchistan,
- (iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
- (v) "Deputy Commissioner" means the Deputy Commissioner, Central Excises and Salt, Northern India,
- (vi) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, in whose jurisdiction the manufactory is situated and includes any officer specially authorized to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order,
- (vii) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which matches hable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations,
- (viii) "Superintendent" means a Superintendent of the Central Excises and Salt Department, Northern India,
- .(ix) "Deputy Superintendent" means a Deputy Superintendent of the Central Excises and Salt Department, Northern India,
 - (x) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner,
 - (x1) "A finished match" is a match capable of being ignited by striking,
 - (x11) "Bonded warehouse" means a warehouse or a part of the manufactory covered by a licence issued under section 9 of the Act approved by the Commissioner and used for the storage and issue of matches manufactured at the manufactory,
 - (xiii) "Case" means a packed box or receptacle containing a number of gross of match boxes or booklets,
 - (xiv) "Duty" means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELECATIONS

3 Unless the Central Government shall in any case otherwise direct the power of speerilly authorizing any officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MATCHES

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A appended to this Order to manufacture matches

Provided that the holder of such a heence shall not without the sanc tion of the Central Government be given a licence in respect of any other manufactory within the same district

- 5 The holder of a hoence in Form A may manufacture matches subsect to the conditions of his hoence
- 6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licenses shall manufacture matches within the premises therein described and not clearly described.

Frovided that subject to the observance of such conditions as may be prescribed in this behalf by the Commissioner the following processes may be carried on outside the licensed premises —

- (1) the making of boxes from veneers and papers supplied by the licen ee and
- (2) the setting up of splints supplied by the licensee in frames also supplied by the licensee
- 7 Every holder of a licence in Form A shall leep a correct duly account in the form prescribed in the licence
- 8 Within five days after the close of each month every holder of a hience in Form A shall submit to the Assistant Commissioner a monthly return in triplicate in Form B appended to this Order showing the number of boxes of matches removed from the manufactory during that month
- 9 On receipt of the return referred to in Clause 8 the Assistant Commissioner shall after verification of the return of exports if any to places outside India and such other enquiry as he may deem fit assess the duty payable on matches (other than matches in boves or

VIATCHES

booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made

- 10 An Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts
- 11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- 12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other reison without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both

CHATTER IV

REFUNDS AND REMISSIONS

- 13 Any person who exports from British India to any place outside India matches on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the matches have been so exported and that the duty has been paid in respect of these matches, receive a refund of that duty
- 14 The Central Government may, by notification in the offic al Gazette, exempt any matches from the whole or any part of the duty leviable thereon

CHAPTER V

MANUFACTURE AND IMPORTATION OF SPLINTS AND VENEERS

- 15 A licence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactory of matches and match boxes
- 16 The Assistant Commissioner may issue to any holder of a licence in Form A a licence in Form C appended to this Order to manufacture splints and veneers for use in the manufacture of matches in another

WATCHES

manufactory and may likewise i ue to any other perso t with pany a licence in the same form to manufacture splin' 4-4 4 h .-17 Any holder of a hoence in Form C may manufacting with a h

- veneers subject to the conditions of his beence
- 18 The position of the premises covered by a Lewisez of its in a my splints and veneers shall be clearly described in the lower and the holder of the licence shall mannfacture white and were a title premises described therein and not eleewhen
- 19 Every holder of a hoence in Perm (-1 1 account in the form pre-cribed in the Lunc:
- 20 An Inspecting Officer may enter the relicence in Form C and in peet the home the range it is the the stocks and the accounts
- 21 The holder of a home in Fart 1 al a --or sublet the licensed premises to any niter and resion in writing of the 1 That Commistre
- 22 Any holder o a limence in Firm C -- o daily account or refue to permit art are ---hoensed premises and in pect the hoener and an analysis and accounts or transfers the licence or and - La - co any other person without the permission in the land shall be pum hable with imprisonmen with a ---or with fine which may extend to on times - -
- 23 The Chief Curtoms Officer for any any person firm or company a house it -Order to import splin and veneers mirror
- 24 The 4 Ltan Commissioner min late water a real recompany a licence in I orm E appended to the former and the and veneers be land into Briti h India from mer harm ness about or subject to any prohibition for the and come a first military of prohibition for the and come a first military of the come o 7 of the Act from the territories of a Francis or Thur or Thing

CHAPTE -

MISCELLATEL 1"

- 25 The duty on matches to which muse a " ta the let applies shall be t the rate of four wind are the the ir
- 26 Every holder of a hoence in Turn . 2 Fire 2 wall furnish the observance of the conditions of his state of the conditions of th

MATOHES

- 27 The period of a licence to manufacture matches of to manufacture splints and veneers of to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following
- 28 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.
- 29 A fee of supees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Provided that (1) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A, and

- (11) a licence to import splints and veneers at a Customs port shall be assued free to any holder of a similar licence available at any other Customs port
- 30 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee
- 31 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order
- 32 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month's written notice, and shall grant such refund, if any, of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine
- 33 Every holder of a heence in Form A shall, before the expire, cancellation or surrender of his hience, pay all the duty payable by him under the Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under clause 9

34 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall lie from any appellate order of the Commissioner, but an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

NATORES

- 35 No appeal under clause 34 shall he admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 36 The Central Government may empower any officers to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have heen illegally imported or manufactured or to have heen issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act
- 36 A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the lank of an Inspector
- 36 B Every person arrested on the ground that he has been guilto on offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrite near at hand the arrested person shall be taken to the officer in charge of the Pohce Station within the junisdiction of which be was arrested who shall produce the arrested person before the nearest Magistrate
- 36 C When any such person is taken before a Magistrate such Magistrate may if he thinks fit either commit him to gool or order him to be kept in the custody of the Police for such timo as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department Northern India

Provided that any person so arrested committed or kept shall be released on grying security to the satisfaction of the Magnetrate to appear at such time and place as such Magnetrate appoints in this behalf

37 (1) Matches splints and veneers in iespect of which breaches of the Act or of this Order have been committed shall together with the boxes packings or wrappings thereof be liable to confiscation which may without prejudice to the provisions of section 15 of the Act be adjudged subject to the provisions of clause 34 by the Assistant Commissioner.

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in heur of confiscation such fine not exceeding one thousand rupees as he thinks fit

(2) Articles of which confiscation has been adjudged under suh clause (1) and in respect of which the option of paying a fine in heu of confiscation has not been exercised shall he sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct

- (3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the exercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Assistant Commissioner shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label
- 38 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order
- 39 If there is any doubt as to the average number of matches per box, the Assistant Commissioner or any officer not below the rank of Deputy Superintendent specially deputed by him for the purpose may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling
- 40 When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Assistant Commissioner, or through mis-statement as to quantity or average number of matches per box on the part of the owner of the manufactory,
- or, when any such duty after having been levied has been, owing to any such cause, erroneously refunded, the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

41 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment,

CHAFTER VII

BANDEROL REGULATIONS

- 42 The provisions of this Chapter apply to matches other than those intended for export from British India to a place cutside India
- 43 (1) All matches issued from a manifactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eights
- (2) Any owner of a manufactory who issues matches in contravention of sub-clause (I) shall be punishable with imprisonment which have extend to six months or with fine which may extend to one thousand runces or with both
- 44 The duty on matches shall be collected through the issue to owners of manifactories of the banderols required to be affixed to boxes or booklets of matches by the notification of the Gevernment of India in the Imance Department (Central Revenues) No 11 Central Incress dated the 30th June 1934 and payment of the duty shall be made by the owners of manufactories depositing in the treasury the purchase price of the banderols affixed to boxes or booklets of matches issued from their manufactories
- 45 (1) The hunderols to be affixed to boxes or booklets of matches shall be banderols manufactured in and issued from the Government Security Press Nasik
- (2) Such banderols shall be of the following classes and shall be en sale at Government Treasuries at the following rates namely —

	Class of Banderol	Price of Banderol
1	Banderels for boxes or booklets containing on an average not more than 40 matches	Per gross of banderel one rupee
2	Banderols for baxes or backlets containing on an average more than 40 but not more than 60 matches	Per gross of banderel one rupe and eight annas
3	Banderels for boxes or booklets containing on an average more than 60 but not more than 80 matches	Per gross of banderel to
4	Banderols for boxes containing on an average not more than 12 matches of the type known as Bengol Lights	Por gross of banderels five annas
5	Banderels for boxes or packets containing on an average not more than of matches of the	Por gress of banderols ten annas

type known as Self lighting Biris

MATOHES

- (3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
- 46 (1) Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 45
- (2) The special banderols referred to in sub-clause (3) of clause 45 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
 - 47. Every banderol shall be so affixed to the box or booklet that
 - (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible,
 - (b) the box or booklet cannot be opened without tearing the bandered, and
 - (c) in the case of a box, the ends of the banderol are covered by the manufactory's label
- 48 The name of the manufactory, or a distinguishing mark by which the manufactory or the manufacturer can be traced, shall be clearly shown on the manufactory's label affixed to packets, boxes or booklets. Where a distinguishing mark is used without the manufactory's name, specimens of the label shall be submitted to the Assistant Commissioner for his approval and record. A distinguishing mark may take the form of a special design on the label
- 49 (1) An owner of a manufactory shall receive a refund of the purchase piece of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to_the Assistant Commissioner
- (2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the Assistant Commissioner and satisfying the Assistant Commissioner that the banderol has not been used on a box or booklet issued from a manufactory

MATORES

- (3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Assistant Commissioner to have become unserviceable before they are issued from a manufactory the Assistant Commissioner may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed.
- 50 (1) The Treasury Officer with the sanction of the Assistant Commissioner shall supply to any owner of a manufactory banderols for use on boxes or bool lets of matches in the manufactory on such owner executing a bond or furnishing adequate security to the satisfaction of the Assistant Commissioner for the price of the banderols so supplied but no person shall unless generally or specially so authorized by the Assistant Commissioner issue from a manufactory any box or bool let bearing a banderol so supplied without paying into the Treasury the price of the bunderol affixed to such box or bool let
- (2) Whoever issues from a manufactory any box or booklet of matches in contravention of the provisions of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand runces or with both

FORM A

LICENCE FOR THE MANUFACTURE OF MATCHES (Vide clause 4)

District
Serial No of Licence
Name of Licensee

Be it known that is it is lesident of is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, Division to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19, after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of it remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IX and in the case of expire, cancellation or suirender of this licence, agree to abide by condition No X

I That he produce this licence on demand by any Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer

TII That he do not transfer, or purport to transfer, this licence, or sublet the heensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following form, separate accounts being maintained for the various classes of boxes or booklets specified in sub-clause (2) of clause 45 of the Northein India Matches (Excise Duty) Order, 1938 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, applies

Matches Manufacture Account

Date	Opening Balance	Quantity manu- factured	Quantity removed from manu- factory for con- sumption	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(2)	(3)	ın India (4)	(5)	(6)	(7)
Total			/			

Note —The word 'India' has the meaning assigned to it in clauses 9, 13 and 4 of the Northern India Matches (Excise Duty) Order, 1938

That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in form B appended to the Northern India Matches (Excise Duty) Order 1938 showing the quantity of matches removed from the hierarch premises during the month

VI That he bring all splints or veneers purchased by him from a person holding a heence in Form C D or L to the heensed premises and that he issue no such splints or veneers out of the heensed premises except to a person heensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

VII That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and regulate the issue of matches out of the manufactory

VIII That he make payment into the Treasurv by the due date of the amount of duty to which he is assessed by the Assistant Commissioner

1% That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Northern India Matches (Excise Duty) Order 1938 made thereunder

A That in the event of the expire cancellation or surrender of this heence he sell or otherwise dispose of stocl if any of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a hience in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to IX is committed by the heensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

Central Excises and Salt Northern India

Division

Lacensee

The Schedule above referred to

District

Tahsıl oı Township

Boundaries of Manufactory

North

South

East

West

FORM B

MONTHLY RETURN TO BE SUBMITTED BY HOLDIR OF LICENCE TO MANUFACTURE MATCHES

(Vide clause 8)

Month

19

All figures to be in gross of boxes or booklets (if matches so packed) *

Opening Balance.	Matches manufac- tured during the month	Quantity removed from manu- factory for consumption in India	Quantity removed from manu factory for export †	Quantity destroyed iii in manu- factory	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)

Note —The word "India" has the meaning assigned to it in clauses 9, 13 and 42 of the Northern India Matches (Excise Duty) Order, 1938

† Details regarding exports shown in column 4

1				gross of boxes exported to	\mathbf{per}	on			
2	•	•		gross of boxes exported to	per.	on		010	
3				gross of boxes exported to.	per	on	•	4**	
4				gross of boxes exported to	. per	on		-	
5				gross of boxes exported to	\mathbf{per}	on		#1 #	

Signature

Licensee

Dated the

^{*} Separate entries to be made for each class of boxes or booklets specified in subclause (2) of clause 45 of the Northern India Matches (Excise Duty) Order, 1938, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934 applies

Orders of Assistant Commissioner

Duty of Rs on assessed and must be paid on or before enter in Revenue Registers

gross of hoxes is hereby Inform assessee and

Signature

Assistant Commissioner

Dinisian

Dated the

FORM C

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

District

Senal No of Lucence

Name of Licence holder

Be it known that resident of is hereby authorised by the undersigned Assistant Commissioner of Central Excises and Salt Northern India Division to manufacture splints and veneers on the premises described in the schedule attached from the date of this heence to the 31st day of March 19 after which the hieroe will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and ahide hy the following conditions Nos I to VII and in the case of expiry can cellation or surrender of this licence agree to ahide hy condition No VIII—

I That he produce this heence on demand hy an Inspecting Officer

II That he permit inspection of the licensed piemises, the machinery, the stocks and the accounts by an Inspecting Officei

III That he do not transfer, or purport to transfer, this licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights, quaities and pounds avoirdupois

Splints Manufacture Account

Opening Balance	Quantity manufac tured	Quantity supplied to licensed match manufacturer	Closing Balance
(2)	(3)	(4)	(5)
		,	
		111	
	,	Opening Balance manufactured (2) (3)	Opening Balance Quantity supplied to licensed match manufacturer (2) (3) (4)

Veneers Manufacture Account

Date	Opening Balance	Quantity manufac- tured	Quantity supplied to licensed match manufacturers	Closing Balance
(1)	(2)	(3)	(4)	(5)
1				

V That he issue no splints or veneers out of the licensed premises except to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

MATORES

VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision

VII That he observe all the provisions of the Matches (Excise Duty)
Act 1934 and of the Northern India Matches (Excise Duty) Order
1938 made thereunder

VIII That in the event of the expiry cancellation or surrender of this heence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VII is committed by the holder of the licence or his partner or agent or any other person employed in the premises for which the licence is granted

Assistant Commissioner
Central Excises and Salt Northern India
Division

Licence holder

Dated the

The schedule above rejerred to

District
Tabeil or Township
Boundaries of Factory—

North

South

East

West

FORM D

(Vide clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY SEA.

Customs-port

Senal No of Licence

Name of Licence holder

Be it known that of is hereby authorised by the undersigned, Chief Customs Officer for and veneers by sea into British India at the abovementioned port from the date of this licence to the 31st day of March 19, after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No V

I That he produce this licence when presenting any bill-of-entry for splints or veneers

II That he do not transfer, or purport to transfer, this licence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, and of the Northern India Matches (Excise Duty) Order, 1938, made thereunder

V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Customs Officer

MATORES

This becace may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act 1934 or of the Northern India Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to IV is committed by the holder of the becnee or his agent

Chief Customs Officer for Licence holder

Dated the

TORM E

(Vide clause 24)

LICENCE FOR THE IMPORT OF SPLINTS AND VENERS BY LAND Countries and States from which import is permitted Serial No. of Licence

Name of Lacence bolder

Be it known that of is hereby authorised by the undersigned to import splints and veneers by land into British India from the abovementioned countries and States from the date of this hience to the 31st day of March 19 after which this hience will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence agree to abide hy condition No V —

I That he produce this hence on demand hy an Inspecting Officer or any Land Customs Officer

II That he do not transfer or purport to transfer this heence

III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in British India or in the territories of a Prince or Chief in India from which the bringing of matches into British India is not for the time being prohibited under section 7 of the Act

IV That he observe all the provisions of the Matches (Excise Duty) Act 1934 and of the Northern India Matches (Excise Duty) Order 1938 made thereunder

V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner, if any breach of the Matches (Excise Duty) Act, 1934, or of the Northern India Matches (Excise Duty) Order, 1938, made thereunder, or of any of the abovementioned conditions Nos I to IV is committed by the holder of the licence or his agent

Assistant Commissioner,
Central Excises and Salt, Northern India
Division.

Licence holder

Dated the

[Finance Department (Central Revenues) Notification No 10 C Exc, dated the 19th March 1938, as americal by F D (C R) Notifications No 27-C Exc dated the 26th Maich 1938 and No 63-C Exc, dated the 10th September 1938]

F -THE NORTHFRN INDIA MATCHES (EXCISL DUTY) SUPPLEMENTARY ORDER 1938

In exercise of the powers conferred by section 18 of the Matches (Pxcise Duty) Act 1934 (AVI of 1934) the Central Government is pleased to make certain rules for the purpose of regulating the issue of matches out of the premises of a manufactory situated in the following Provinces namely —Bengal Assam Bihar United Provinces Punjah North West Frontier Province, Central Provinces Delhi Apmer Merwara and Baluchistan and the inspection or search of any place or conveyance used for the manufactive storage or carriage of inatches splints or veneers in those Provinces

CHAPTER I

SHOPT TITLE COMMENCEMENT AND DIPINITIONS

- 1 (1) This Order may be called The Northern India Matches (Excess Duty) Supplementary Order 1938
 - (2) It shall come into force on the 1st April 1938
- 2 In this Order unless there is anything repugnant in the subject or context -
 - (i) the Act means the Matches (Excisc Duty) \ct 1934 (\text{\text{VI of 1934}})
 - (ii) India means India as defined in the General Clauses Act 1897 (X of 1897) and includes all foreign possessions on the continent of India not protected by a customs cordon
 - (iii) Northern India means the provinces of Bengal Assam Bihui United Provinces Punjub North West Frontier Central Provinces Delli Ajmer Merwara and Baluchis tan
 - (11) Commissioner means the Commissioner Central Frances and Salt Northern India
 - (v) Deputy Commissioner means the Deputy Commissioner Central Excises and Salt Northern India
 - (vi) Assistant Commissioner means the Assistant Commissioner of Central Excises and Salt Northern India in whose jurisdiction the manufactory is situated and in cludes any officer specially anthorized by the Commissioner with the special or general consent of the Central Board of Revenue to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order

- (vii) "Thispecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permianently stationed at the manufactory to supervise its operations,
- (viii) "Superintendent" means a Superintendent of the Central Excises and Salt Department, Northern India,
 - (1x) "Deputy Superintendent" means a Deputy Superintendent of the Central Excises and Salt Department, Northein India,
 - (x) "Inspector" means the Inspector of Central Excises and Salt Department, Northern India, appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner,
 - (x1) "a finished match" is a match capable of being ignited by striking,
 - (xii) "Bonded watchouse" means a wetchouse or a part of the manufactory covered by a licence issued under section 9 of the Act, approved by the Commissioner and used for the storage and issue of matches manufactured at the manufactory,
- (xm) "Case means a packed box or receptacle containing a number of gross of match boxes or booklets,
- (xiv) "Duty" means the duty payable under the Act.
- (xv) "the Order" means the Northern India Matches (Excise Duty) Order, 1938,
- (xvi) "Form" means a Form set out in the Schedule appended to this Order
 - Provided that "Form B" shall mean Form B, appended to the Order,
- (xvn) "Licensee" means a person, firm or company who or which being the owner or lessee of a manufactory has been granted a licence under section 9 of the Act—It includes an agent expressly or impliedly authorised by an owner or lessee of a manufactory to be his agent in respect of the manufactory

CHAPTER II

FINISHING ROOMS AND BONDED WAREHOUSES

- 2 A Tbe finished matches whether packed or not shall except during working bours be kept in a part of the premises closed under lock and key
- o An owner of a manufactory who intends to apply for or has obtained a hierone under section 9 of the Act shall apply to the Commissioner for the appointment of a bonded warehouse or warehouses where in the matches manufactured on the licensed premises shall be stored for issue
- 4 The Commissioner shall on receipt of such application cause inquiries to be made regarding the suitability, or otherwise of a godown or other premises for use as a bonded warehouse and on being satisfied that it is suitable appoint such godown or other premises as the case may be as a bonded warehouse
- o The honded warehouse shall he in charge of an Inspector. It shall remain open for transactions during such hours as the Commissioner approves on all working days of the manufactory. The bonded warehouse shall be locked with a strong Government lock, the key of which shall be with the Inspector. The hiensee may if he desires use an additional lock of his own and retain its key with him. Provided that the hiensee shall remove his lock if and when an Inspecting Officer requires the bonded warehouse to be opened at any time an ing day or night.

CHAPTER III

SUPPLY OF BANDEROLS

- 6 The Inspector shall see that all boxes or booklets of matches except those intended for export out of India shall bear banderols of the appropriate class prescribed in clause 45 of the Order according to their contents. A separate account shall be kept of matches intended for export out of India.
- 7 The hoensee shall obtain either on credit or on cash payment his stock of banderols from the approved treasury
- 8 A licensee desirous of obtaining banderols on credit under clause 50 of the Order shall execute a Trust receipt and furnish to the Assistant Commissioner concerned a bond in such form as may be prescribed by the Commissioner for this purpose to the satisfaction of the Assistant Commissioner

Provided that if the hoensee is unable to furnish sureties to the satisfaction of the Assistant Commissioner he shall deposit with the

Assistant Commissioner, Government Promissory Notes, Treasury Bills, or Post Office Cash Certificates of sufficient value, or Post Office Savings Bank deposit endorsed to the Assistant Commissioner or mortgage to Government the manufactory and plant and all accessories therein, to cover the value of the banderols to be supplied on credit from time to time. In the case of deposit of Government Promissory Notes, the face value thereof shall exceed by not less than 10 per cent, the value of the banderols to be supplied from time to time.

9 The Assistant Commissioner shall after due inquity authorise issue of banderols to the licensee. The number of banderols to be supplied at a time shall not exceed the average turnout of the manufactory for a number of days, not exceeding 10, to be fixed by the Commissioner.

Provided that the total price of unused banderols in balance with the licensee and of those indented for shall not exceed the amount for which the Trust Receipt and security bond have been furnished

- 10 A licensee authorised by the Assistant Commissioner to obtain banderols on credit shall for each such supply submit, in duplicate, a requisition duly signed by him in Form M E 6 to the Inspector On receipt of every such requisition the Inspector shall scrutinise the details and on being satisfied that they are correct forward the original requisition to the Treasury Officer concerned for the supply of the requisite number of banderols and retain the duplicate on his record
- 11 The Treasury Officer shall retain the requisition in his office, issue the number of banderols required, and inform the Inspector of the transaction giving him all particulars in Form M E-10 sending at the same time a copy thereof to the Commissioner and the Assistant Commissioner
- 12 The licensee shall submit to the Inspector by the 5th of each month a return for the preceding month in Form M E-14, showing therein (1) the number of banderols received from the treasury both on cash payment and on credit, (2) those used or damaged by accident, and (3) the balance in hand. The Inspector shall, during the first week of each month, furnish the Commissioner, through the Assistant Commissioner, with a statement in Form M E-13
- 13 A licensee wishing to obtain banderols on cash payment shall submit to the Treasury Officer his requisition in Form M E-7 in quadruplicate, together with the necessary chalan for the amount to be paid for the banderols. The requisition shall specify the number and class of banderols required, together with their price. The Treasury Officer shall retain the original requisition on his record, return the duplicate duly endorsed to the licensee, and send the triplicate and the quadruplicate direct to the Inspector and the Assistant Commissioner concerned.

STOPICE OF BINDEROLS

- 14 The Lucen ee shall keep the banderols obtained on cash pay ment or on credit in a secure place
- 15 The stock of banderols shall be upon for inspection at any time by in Inspecting Officer. The Inspector shall examine the stock on the last working day of each month and check the balance with the licensee with that shown in column 7 of the register maintained by him in 1 orm M. E. 8. If he finds have banderols missing or unaccounted for he shall call on the hierosco to pay immediately into the Treasury the full price thereof and to produce the Treasury challan within a week.

DESTRUCTION OF BANDEROLS

16 A hoensee shall make over from day to day to the Inspector such of the banderols as have been damaged by accident and rendered unfit for use. The Inspector shall institute immediate inquiries into the matter and on being satisfied that the banderols in question have not been used previously on an issued box or booklet and that the figure 1 2 4 6 or 8 occurring in the figures 12

20 40 60 or 80 marked on the binderols to indicate the class thereof has not been damaged or torn take them over from the bicensee and make a note in his registers. If the said figure 1 2

class thereof has not been damaged of form take them over from the hiensee and make a note in his registers. If the saud figure 1 2 4 6 or 8 is defaced or torn the binderols shill not be accepted by the Inspector and the hiensee shill be hable to piv the fall price thereof. The hiensee may keep them with him till end of the month and before the stock taking by the Inspector he shall remit the price thereof to the Treasury if the binderols were obtained on credit. The transactions of such binderol shill be accounted for in the remarks column of two binderol accounts. The Inspector shill present all damaged banderols on which the figure 1 2 4 6 or 8 is instet to the Superintendent when that other visits the manufactory. The Superintendent shill oximine the damaged stok and it necessary question the henesee or his men reparding the damaged banderols and submit his report to the A sistant Commissioner. The Assistant Commissioner may on such report sanction the virtle off and on such sanction the banderols shall be destroyed in the presence of the Superintendent who shall make the necessary note in the Inspector's register in Torm M I 12. The banderols so destroy dishall then be written off the account of the hecasee and the Superintendent shall countersign the entries in the register in tole of the stock having been destroyed in his presence. A copy of the Assistant Commissioner's sanction shall be sent to (1) the Treasury Officer concerned (2) the Inspector (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (3) the heensee and (4) the Commissioner is sanction (4).

REFUND OF DUTY ON PREPAID BANDEROLS DESTROYED.

17 In the case of prepaid banderols destroyed under clause 16, the Inspector shall on receipt of the Assistant Commissioner's sanction prepare the necessary refund bill and forward it through the Superintendent to the Assistant Commissioner for countersignature and transmission to the Treasury Officer for payment to the party concerned

CHAPTER IV.

TRANSFER OF MATCHES FROM THE FINISHING ROOMS OF THE MANUFACTORY TO THE BONDED WARRHOUSE

- 18 As soon as matches are finished, they shall be packed and if not intended for export, banderolled and removed without delay to the bonded warehouse. The Inspector shall check the packing of matches into boxes or booklets and of boxes or booklets into packages, and of packages into cases as also the banderolling operations of boxes in the finishing rooms, so as to reduce the necessity of opening cases for check in the bonded warehouse. He shall mark with his rubber stamp each case so checked after it is closed.
- 19 All matches when finished, banderolled and packed in cases of packages shall be immediately removed from the finishing room to the bonded warehouse covered by a pass in duplicate in Form M E-1 issued by the licensee or his servant duly authorised by him in this behalf. The cases of each class shall bear separate consecutive running numbers, and shall specify the number of gross boxes contained therein. Cases containing boxes or booklets of classes 1, 2, 3, 4, and 5 specified in clause 45 (2) of the Order shall be indicated by letters "A", "B", "C", "D", and "E", respectively. The pass shall contain the following particulars.
 - (a) Date,
 - (b) Total number of cases or packages, and
 - (c) Description, 1 c, number of cases, number of gross boxes contained in each case, and the class of boxes or booklets specified in clause 45 (2) of the Order
- 20 All matches intended for export and on which no banderols have been affixed shall, before they are removed to the bonded warehouse, be packed in cases on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT"
- 21. The unbanderolled matches shall be stocked separately in the bonded warehouse and a separate account shall be maintained thereof.

WATCHES

STORAGE IN THE BONDED WAREHOUSE

- 22 On arrival of the consignment of banderolled and unbinderolled mitches at the bonded warehouse the Inspector shall examine the details of the consignment with the pass issued by the licensee and on his being satisfied that they are correct shall allow the consignment to be stored in the warehouse. He shall then sign the duplicate of the pass and return it to the licensee in token of his having tiken the consignment in his charge. The original pass shall remain on the Inspector a record
- 23 In case of doubt as to the banderolling of match boxes or the number of matches contained in a box of booklet or the number of boxes or booklets contained in a case or package the Luspector shall require the licensee to open the case or package and shall examine it in the presence of the licensee of bis authorised agent or servant. If he finds any discrepancy between the actual contents of the case or package and the details as declared in the pass issued by the licensee he shall seal the case or package with his official seal retain the case in the godown and submit a report in the matter to the Superinten dent who after due investigation shall take such action a may be necessary under the Act
- 24 Separate compartments or divisions shall be allotted in the bonded warehouse for-
 - (1) cases or packages of matches for which prepaid banderols are used
 - (2) cases or packages of matches for which bunderols purchased on credit are used and
 - (3) cases or packages of unbanderolled matches intended for export

The cases or packages of different sizes shall be stacked according to the number of gross boxes in each case or package and each such class shall be stored separately from the other classes so as to facilitate in spection at and issue from the bonded warehouse. Cases containing boxes or booklets of different classes should also be stacked epirately

CHAPTER V

ISSUE OF MATCHES FROM THE BONDED WAREHOUGH

(a) Banderolled Match boxes

25 When a licensee desires to remove from a bonded with ehouse cases or packages of matches for which banderols purchased on credit

have been used, he shall obtain a receipt permit from the Treasury Officer. The permit shall be in Form M E-11 and shall contain details regarding number and date thereof, number of cases to be issued, the amount of duty paid, and other necessary matters. A copy of this should also be sent to the Commissioner and the Assistant Commissioner. The hierarchical hand over to the Inspector the permit along with the notice of removal in Form M E-2 which shall contain the following particulars, namely

- (a) Date and time of issue
- (b) Total number of cases to be issued
- (c) Total number of gross boxes contained in each case
- (d) Class of boxes or booklets as specified in clause 45 (2) of the Order
- (e) Consignee and place of destination
- (f) The date and number of chalan and the amount of duty paid

26 On receipt of the notice and permit from the licensee under clause 25, the Inspector shall compare the details contained in Form M E-11 with Form M E-2, record the transactions in his register, and issue a permit in triplicate in Form M E-3, and allow the consignment to be cleared from the bonded warehouse

27 One part of the permit (the original) shall be handed over to the licensee, the second (the duplicate) shall accompany the consignment as far as the gate of the manufactory where it shall be delivered by the licensee or his servant accompanying the consignment to the peon at the gate while taking the consignment out of the manufactory compound, and the third (the triplicate) shall remain on the record of the Inspector The peon on duty at the gate shall detain the consignment and after satisfying himself that the number of cases or packages in the consignment is the same as that entered in the permit, allow it to pass through the gate. The peon shall return the duplicate the permit to the Inspector duly endorsed by him in token of his having checked and passed the consignment. If the peon finds that there is any difference between the number of cases or packages of matches contained in the consignment and that shown in the permit, he shall not allow the consignment to pass through the gate, but shall report the matter to the Inspector, who shall thereupon unmediately check the consignment and in the event of his finding any case package or cases or packages in excess, take such further action as 18 prescribed under the Act or the rules made thereunder, or the orders of the Commissioner

28 The procedure prescribed in clauses 25 26 and 27 shall also app's to the matches on which prepaid handerols have been affixed

Provided that-

- (a) instead of obtaining the permit from the Tre isury Officer the licensee shall produce his requisition for the handerols together with the duplicate of the chalan showing the price paid by him for the handerols purchased on each payment and the total number of banderols of each class utilized by lum for the consignment in question
- (b) The Inspector shall make an endorsement on the reverse of the requisition produced by the licensee showing therein the halance remaining on hand of the total number of handerols of each kind covered by the chalan in que tion

(b) Unbanderolled Match boxes

- 29 A heensee intending to export unbinderolled matches from the bonded warehouse shall give notice in writing to the Inspector of his intention to export such matches. The notice shall be in form M E 2 with the addition of a note to the effect that it is intended to export unbanderolled matches to a place outside India mentioning the name of the place country and route. In the case of exports by land he shall also submit along with the notice a treasury receipt for the amount of duta assessable on the consignment.
- 30 On receipt of the notice (and the treasury receipt in the case of exports by land) from the hierasee under clause 29 the Inspector shall examine the details furmished by the hierasee and (on satisfying him elt that the duty has been correctly deposited into the treasury) shall issue a permit in quadruphente in form M E 3 and allow the eon argument to be cleared from the honded wavehouse
- 31 On producing satisfactory evidence before the Assistant Commussioner that the matches continued in the consignment referred to in cluse 29 and 30 have in fact been exported to a place outside Iudia by land the licensee shill receive a refund of duty

If the consignment has been exported by sea to any place outside India the licensee shall obtain the necessary endorsement from the Customs Officer at the port of export and return it to the Inspector within a week. If the licensee fails to produce the necessary certificate within the presented period he shall be liable for the priving it of duty on the consignment of matches

CHAPTER VI

ACCOUNTS

(a) Matches

- 32. The Inspector shall maintain two daily registers in Forms M E-4 and M E-15, and a monthly register in Form M E-5, for each of the classes of boxes or booklets specified in clause 45 (2) of the Order The register in Form M E-4 shall be a detailed daily register and entires therein shall be made immediately on a transaction taking place. The other daily register in Form M E-15 shall be a consolidated one, and shall be written every day at the close of the day's transactions. The monthly register in Form M. E-5 shall be written on the first working day of the month following that to which it pertains
- 33 The licensee shall maintain one daily register in Form M E-15, in respect of the transactions of complete cases or packages despatched to the bonded werehouse and removed therefrom This register will be written as soon as the day's transactions are over The liceusee shall strike off the total of the entries in the register after the close of each month in respect of cases despatched to the bonded warehouse and furnish to the Inspector, on the first working day of the month following, a return showing the monthly totals of issues of cases and packages of each kind transferred from the manufactory to the bonded warehouse during the month. The Inspector on receipt of the return shall check the entires therein with the corresponding entires in the monthly register in Form M E-5, maintained by him, and if any discrepancies are found on such verification, he shall get them reconciled before the 5th day of the month
- 34 On receipt of the licensee's monthly return in Form B the Inspector shall check it with the corresponding entries in his monthly register in Form M E -5, and if the two are found to tally, attach to the return a certificate to that effect, and forward it with the duplicates of the permits issued during the month, to the Assistant Commissioner through the Superintendent. In the event of any discrepancy being found between the figures supplied by the licensee and those entered in the register in Form M E -5, the Inspector shall call upon the licensee to explain the difference and get the return corrected before forwarding it to the Assistant Commissioner
- 35 An additional register in Form M E-5, showing the unbanderolled matches manufactured, warehoused and exported during the month shall be maintained by the Inspector and also by the licensee
- 36 The licensee shall at the end of each month submit a consolidated return to the Inspector showing therein the transactions during the month regarding unbanderolled matches at the manufactory. The Inspector shall verify the entries in the licensee's return with those

in his register and transmit it to the Commissioner through the Assistant Commissioner

(b) Banderols

- 57 The Inspector shall maintain a daily register in Form M L 8 showing therein (1) the banderols (a) purchased on credit (b) used on mat hes (c) transferred to the bonded warebouse on being iffixed to match boxes (d) damaged accidentally 4(2) the amount of duty paid and pryable by the heensec and (3) the balance due from him A simil ir register in Form M E 13 shall be maintained by the Treasury Officer A monthly return in Form M E 13 (with suitable alterations) shall be submitted (in duplicate) on the 5th of each month by the Tinspector to the Assistant Commissioner The Treasury Officer shall also submit in duplicate on the 5th of each month a monthly return in Form M E 13 to the Assistant Commissioner who will compare both the returns and if they are found to be in order will retain one copy each for record in his office and pass on the second copy to the Commissioner
- 38 The Treasury Officer shall also maintain a register and submit by the 5th day of each month a leturn to the Commissioner through the Assistant Commissioner in Form M E 9 The return shall show the banderdls of different classes issued on each payment to the heensee and the refunds granted to him during the preceding month on account of accidental damage done to the banderols and unused banderols if any returned by the heensee
- 39 The heensee shall likewise maintain in Foim M E 14 daily account of banderols received by him from the treasiny those used on matches and transferred to the bonded warehouse and those damaged and delivered to the Inspector and the balance in hand. A consoli dated return (in duplicate) showing the totals for the month shall be subiu tited by him to the Inspector for transmission to the Commissioner through the Assistant Commissioner After verifying the details given therein the Inspector shall certify the same aid forward it to the Commissioner through the Assistant Commissioner who will retain one copy for his office record and pass on the econd copy to the Commissioner.
 - 40 Separate registers and returns shall be prepared for—
 - (1) Prepaid banderolled matches
 - (2) Postpaid banderolled matches
 - (3) Unbanderolled matches intended for export
- 41 The account of banderols at treasures manufactories and honded warehouses shall be in grosses. Provided that in the case of damaged banderols and balance on hand the account shall be in grosses and singles.

CHAPTER VII

GENERAL

- 42. If there are two or more exits from a manufactory, all consignments of matches removed from the bonded warehouse or from the manufactory shall be cleared only through the main gate, where an excise guard shall be posted and the other exit or exits will be locked up, the key or keys remaining with the Inspector and opened only, with the permission of the Inspector in cases of emergency
- 43. No matches shall be removed from a manufactory except in accordance with the procedure laid down in this Order. If any matches are removed by any employee at a manufactory in contravention of the conditions herein prescribed, the licensee shall be held responsible for such removal, and be hable to be dealt with according to the provisions of the Act
- 44 The stock of matches in the bonded warehouse shall be checked by the Superintendent or Deputy Superintendent at least once in each quarter and if any shortage is found in the stock, the explanations of the factory owner and the Inspector shall be immediately taken and the matter reported to the Assistant Commissioner who shall without delay take steps to recover the amount of duty payable on the shortage discovered if the matches were imbanderolled or if the banderols had been supplied on credit. The Assistant Commissioner shall also take such other action under the Act and Orders as may be necessary.
- 45 The licensee, his agents and servants shall carry out all orders issued by the Inspector in the due performance of his duty under the Act
- 46 Persons coming in and going out of the manufactory as well as all articles brought in or sent out shall be liable to be searched or examined by the peon posted at the main gate.
- 47 (1) Any officer duly empowered under clause 36 of the Order to search any place, vessel, cart or means of conveyance for matches hable to duty, may
 - (i) enter and search at any time by day or by night any land, building, enclosed place premises, vessel, conveyance or other place upon or in which he has reason to believe that matches, splints or veneers are manufactured, stored or carried, and
 - (ii) in case of resistance break open any door and remove any other obstacle to his entry upon or into and search of such land, building, enclosed place, premises, vessel, conveyance or other place

(2) Every search under this clause shall be carried out so far as many he in accordance with the provisions of section 103 of the Code of

Criminal Procedure 1898 (Act V of 1898)

(3) (i) Any such officer may require any person who has the immediate possession control or use of any land huilding enclosed place premises vessel conveyance or other place which he desires to search under this clause or of any matches splints or veneers manufactured stored or carried or helieved hy him to he manufactured stored or carried thereupon or therein to open or allow access to inspect or examine such place or conveyance or to open unload unpack or allow the inspection or examination of such article

(ti) If the said person fails to comply with any such requirement such officer may cause anything to he done which he may deem ne cessary in order to exercise his powers under this clause in a proper manner and the cost incurred in this hehalf unless paid to such officer shall be recoverable from the said person as an arrear of land revenue

(4) Whoever fails to comply with any lawful requirement of an officer made under this clause shall on conviction he punishable with imprisonment for any term not exceeding six months or with fine not

exceeding one thousand rupees or with hoth

48 The licensee shall provide at the main gate of his manufactory a small shed suitable for the peon to remain on duty there

49 The licensee shall provide near the bonded warehouse an office for the Inspector He shall also if required by the Commissioner provide residential quarters for the Central Excises and Salt Northern India establishment posted to the Match Factory for duty

50 The Commissioner may by special order, exempt for reasons to be recorded by him in writing any manufactory from the operation of the whole or any part of this Order

THE SCHEDULE.

FORM M E 1

(Vide clause 19)

Pass No

(Name of Match Manufactory),

District

The accompanying consignment unbanderolled match boxes as detailed below is sent herewith for storage in the Bonded Warehouse

Class of boxes or booklets as specified in clause 45 (2) of the Northern India Matches (Excise Duty) Order, 1938 A Class 1 B Class 2 C Class 3	Numbe		ses each	eontair	aing *	Total number of cases	Total number of gross boxes
D Class 4 E Class 5		To	tal num	ber of o	eases		of all sizes
bearing manufactory consecutive number from C $\begin{array}{cccccccccccccccccccccccccccccccccccc$							
Dated			19				
A M							
РМ					Т.	acancaa	

Licensee

To

The Inspector,

Checked and admitted

Inspector.

Dated

19

^{*} State number of gross boxes in each case

MATOHES

FORM M E 2

(Vide clauses 25 26 and 29)

(Name of the Matches Factory)

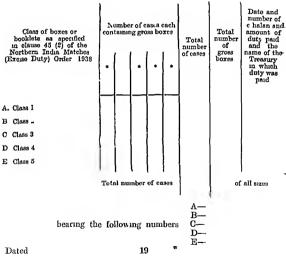
(Place where situated)

District

Notice of Removal

I/We hereby give notice that I/we propose removing the under
inentioned consignments of the underfolled warehouse today/tomorrow at () A M /P M for transport/export to

(Name and address of consignee)-



A M

РМ

Licensee

^{*} State number of gross boxes in each case

FORM M E 3

(Vide clauses 26 and 30.)

(Name of Matches Factory)

(Place where situated)

District

MATCHES REMOVAL PERMIT

(Original) (Duplicate) Book No

No

(Duplicate) (Triplicate)

(Quadruplicate) for export'*

Dated

19

Messis

are hereby authorised to remove from their Bonded Warehouse today/tomorrow at $\frac{AM}{PM}$ the undermentioned cases/packages of

banderolled match boxes for transport to

(Address)

(Consignec)

Place of destination

Route

Description of cases or packages

Class of boxes or booklets as specified in clause 45 (2) of the Northern India Matches (Excise Duty) Order, 1938		Numl cases itaini box	each ng gr	ι	Total number of cases	Total number of gross boves	Date and number of chalan, amount of duty paid and the name of the Treasury	
	*	*	*	*		DOXes	in which duty was paid †	
]			}				
A Class 1								
B Class 2								
C Class 3							 	
D Class 4		İ						
E Class 5	1.							
Total number of cases						of all siz	es	

^{*} State number of gross boxes in each case † To be kept blank in case of export

bearing the following manufactory numbers

D—

E—

Dated

19

Inspector

Checked and passed

Peon

CERTIFICATE

The consignment of matches noted above has been booked in full to (name) of (place)

Signature and designation of the

Custems Railway Officer

FORM M E. (Vide olause

specified

(Name of the Matches Manufactory).

(To be maintained by

Daily account of banderolled Match-boxes received from the Manufactory

Cases or Packages of Boves or Booklets of class

Reccipts Each containing No of Date No of Pass & Total. Removal Total No of gross No of Permit Form cases Form M E 1. gross gross gross pozes gross M E 3 poves pozes boses pozca lst Total 2nd Total 3rdTotal 4th Total

^{*} State the number of

4 A/B/C/D/E 32)

(Place where situated)

District

the Matches Excises Inspectors) at the Bonded Warehouse and cases removed from the Bonded Warehouse in clause 46 () of the Northern India Matches (Excise Duty) Order 1938

Issues										
* gross boxes	Fach con	taining gross boxes	Total No of eases	Total No of gross boxes	No and dat of chalan & name of Treasury	Dut	v paid	Remarks		
;			gross				Rs	вр		
ŀ										

MATCHIS

FORM
(Vide clauses 32)
(Name of the Match Factory)

(To be maintained

Monthly account of banderolled Match-boxes received from the Manu Ware

(Separate registers should be maintained Cases or Packages of Boxes or Booklets of class specified in clause

	Receipts											Issues	
Month	No ot Trans- port Permit	gross * E	1	gross * boxes	gross * boxes	Total No of cases	Total No of gross boxes	No of Transport Permit	*	ch coss * soxog	ntain sevoq	gross boxes	Total No of cases
Opening balance April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													
March													
Total													

*Show the total number of †In case of

M E 5
33 34 and 35)

(Place where sitnated)

District

by the Inspector

factory at the Bonded Warehouse and of cases removed from the Bonded hou e

for handerolled and unbanderolled matches)

45 (9) of the Northern India Matches (Excise Duty) Order 1938

Total Place of destina tion †			E	Each containing				Total No of	Remarks	
boxes,	Duty	paid	gross boxes	gross boxes	gross boxes	gross boxes	cases	g oss boxes		
		Ra	вр							
					İ					
					ĺ					
<i> </i>				10000	a) nee	1	1	1	ł	

gross boxes in each case o package unbanderolled match boxes

FORM M E 6 (Vide clause 10)

Requisition for Banderols on ciedit

 T_{0}

THE INSPECTOR,

(Name of Match manufactory)

(Place where sitnated)

District

19

Sır,

I/We have this day in my/our possession the undermentioned quantity of banderols

	Class of bander	ols	Quantity		Value.
			Gross	Singles	,
Class 1 Class 2 Class 3 Class 4 Class 5					Rs
		Total			

2 Please ask the Treasury Officer, , to supply me with banderols of the following classes on credit for use at my/our match manufactory

Date		Class of banderols		Number of gross required	Value
	Class 1 Class 2 Class 3 Class 4 Class 5				Rs
			Total		
				Yours L	censee.

No

Forwarded to the Treasury Officer,

2 The quantities of grosses of banderols indented for are due to him/them on credit and may be issued

Inspector.

TORM M E 7

(I ide clause 13)

_	Requisition for P optid Bandere
То	THE TREASURY OFFICER

Please supply me with banderels of the following denominations for use at my jour match manufactory --

Date	Class of banderols	Number of gross required	Rate per gross	Value	
			Rear	Rs A. P	
	Class 1		100		
	Class *		1 8 0		
	Close 3		200		
	Class 4		0 5 0		
	Class &	1 1	0 10 0		

The chalan for the amount is forwarded herewith in quadrupheate for necessary action

ecessary action			
		Licenseo	
No	dated	•	
Returned to the (license ompliance together with the		upted chalan	after
	Trea	sury Officer	
	(District)		

Copy together with a copy of the receipted chalan forwarded to the Inspector Central Excises & Salt Assistant Comme suggest Contral Lixesses & Salt for information.

dated

oΓ

Treasury Officer

District_

FORM M. E 8.

(Vide olauses 15 and 37)

Distric during the month of Singies. Transferred to the Bonded Warehouse Class of banderols rO Grosses Grosses Grosses Singles Groasea Grosses Class of banderols Closing balance Singles **Gtoszéa** Grosses Grossea Singles Singles IC. Groasea C10ssea Singles Singles Class of banderols Grosses Grossea (Place where situated) Bonde l Warehouse Singles Grossea Class of banderols lotal Register of Grosses of Banderols received on credit and used in the Match Manufactory at issued from the اجبا Grossea Grosses က Grosses Singles (To be maintained by the Inspector CJ. Grosses Grosses gruß]6a Grosses Singles Grosses Banderols Grossea Grosses Class of banderols Received during Balance with the licensee giudjea 4 Grosses (the day Class of banderols Grosses ಣ Grosses Singles Grossea Grosses Grossea Singles នខង្រីយន្ត Ö Grosesa Grossea Singles (Name of Manufactory) Singles Class of banderols Opening balance Grossea Grosses Singles Singles Damaged in process and handed over ıΩ Grossea Grosses Singles Smgles Class of banderols 01 to the Inspector Grosses Grossea Singles Singles Grossea Grossea Singles Grosses Date Singles Grosses

FORM M E 8-PART II

Remarks Duty on assues during the month Total Total R a. R a R a R Class of banderols œ, Closing balance Class of banderols Total Total of columns 10 and 11 Rakakakana Class of banderols e E [ota] Adjustn ents on a count of short issues 11 8 Duty Duty on supplies during the month 8 Total Class of banderols 叫 R A.R A.R A. Class of banderols 叫 æ rota! Remission on damagod banderols [ota] Class of banderols Opening balance Class of banderola R a R ಣ #i œ. ದ c1 # R & R

FORM M. E. 9.

 $(V_1 de$ clause 38)

Return showing issues of Banderols to Match Manufactories on cash payment for the month of

(To be maintained by the Treasury Officer.)

	alita	Romi	1			
	Total	Total				
	Class	ນ	Rap Rap			
nds		-1 1	Ran			
Refunds	Class Class	٣	Rap Rap Rap Rap			
	Class Class	c)	R n p			
	Class	-	Rap			
u	f chala	o oM				
	Total		RIP			
	Class	ເລ	K n p			
Price realised	Class Class	4	Ra p			
Рисе г	Class (က	R 1 D			
	Class	63	a p kap kap Rap Kap Rap			
	Class	1	R a p			
		Total.	1			
rosses)	3 Class	Ω				
D) pen	Class Class	4				
Banderols issued (Grosses)	Class	က				
Band	Class Class	63				
	Class	-				
	ne of	ırV luasl	I			

a

FORM M E 10

(Vide clause II)

CREDIT BANDERILS

Nο 19 . dated

The Inspector Central Excises and Salt 14

The following quantity of banderols for matches for use at his/their match manufactory at have been issued this day to Mr /Messrs

	Class ot banderols	Value per gross of banderols	Quantity issued (gross)	Value	
		Rs A P		Rs A P	
Class 1		100			
Class 2		1 8 0			
Class 3		000			
Class 4		0 5 0			
Class 5		0 10 0		4	
	Tota	1 '	9.71		

Treasury Officer

(District)

No dated

19

Copy forwarded to the Commissioner Central Excises and Salt Northern India Delhi for information

Treasury Officer

(District)

FORM M. E.-11. (Vide Clauses 25 and 26)

Receipt permit No.	Recei	nt	permi	t No.
--------------------	-------	----	-------	-------

Treasury Officer,

_				1	1000	ipt pe	rmit 1	NO.	
To The Inspector, Central Excise	es and S	Salt,							
Messrs have paid into this Treasis as per chalan No of enclosed) being the duty on matches from their manufactory at					low	to be	(here		
Class of banderols		1	alu oer oss	Բ	of n to	antity natche bo sued gross	Ame of d	uty	
		}	-						
		Rs	A	r			Rs	•	P.
Class 1		1		0				•	
Class 2		1		0					
Class 3		i	0	1					
Class 4		1		o					
Class 5		0		0					
Tot	lal.	1 0	10	١,					
, 101	жі								
				2	Treas	sury (fficer,		
								•	•
No. , da	ted	• • • •	• •						
Copy together with a copy of the Assistant Commissioner, Central Excise, for information	rcceipt es and S	ed c alt, l	hal Vor	an, the	forn	rward India,	ed to	th	
•				2	Prea:	sury C	fficer,		
No , d	ated							• •	•
Copy forwarded to the Commissione India, Delhi, for information.	er, Centi	ral E	X015	308	and	Salt,	Nort	her	n

WATCHI S

FORM M F 12 (Vide clause 16)

DAILY ACCOUNT OF DAMAGED BANDEROLS RECEIVED BY THE INSPECTOR FROM THE OWNER

		Num of de ban rece	ımaş dere	ged ds			-	otal rrice war	_		o		mbe nde iroy	er rols rei	_ (Number and date of Assistant Commis sioner a sanction and destruction	-	fund 1	_	2
Date	1	2	3	4	5	1	2	3	4	5	1	2	3	4	v	of ban derols	۱۰	Date	\mount	Remarks
											}									

Note—When banderols are destroyed and a refund bill is prepared the balance of dam ged banderols in the Inspector's custody should be shown in the Remarks column and a line drawn horizontally across the register in red ink. The balance in stock should then be shown below the line in the Total carried forward column

FORM M E 13

(Vide Clauses 12 and 37)

(Name of the Match Factory) _ (place where situated)

District

(To be maintained by the $\frac{\text{Tnspector}}{\text{Treasury Officer}}$)

Register showing issues of Grosses of Banderols to the Match Manufactories on

credit and duty realised for the month of

BANDEROLS

l 	Name of Manufac- tory 2				Oper	ning] 3	oalan	сө				Ιŧ	ssued 1	duri nontl	ng th	1 0	
! !				(Class	of b	ande	rols				Cla	ass of	bar	idero	ls	
			1	2	c	3	!	4	:		5	1	2	3	4	5	
		Grosses	Singles	Grosses.	Smgles	Grosses	Singles	Grosses	Singles	Grosses	Singles	Grosses	Grosses	Grosses	Grosses	Grоввев.	
					-										ī		
	τ																
	*Monthly Total																1

^{*} Only for Treasury Officer's Register

FORM M E 13-contd

					гс	RM	M	Е	13	contd				
				Tota						Numb on w	er of gr duch du during	osses of ity was the mo	f bande ollect	erois ed
		C	lass	of b	ande	rols					Class	of band	iero]8	
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1														
Grosses	Singles	Grosses	Sinclos	Grosses	Singles	Grosses	Sirgles	Grosson	Singles	6 rosses	Gros 14	Gro ses	Grossos	Grosses
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FORM M. E 13—concld.

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			Clas	s of	band	erols						CI	ass of	ban	iderol	s		-	
	1		2		3		4		5		1		2		3		4	1	5
Grosses.	Singles	Grosses	Singles	Grosses	Singles	Grosses	Singles	Grosses	Smgles	Grosses	Singles	Grosses	Singles	Grosses	Singles	Grosses.	Singles	Grosses	Singles.
de grand de																			
The design of the state of																			-

MATCHPS

1 ORM M E 13 —PART II Dorr

		D	UTY		
Opening balance	Duty on banderols issued during the month	Total of columns 0 and 10	Duty actually collected during the roonth	Remissions sanctioned by the Assistant Commissioner for damaged banderols	Closing balance-
0	10	11	12	13	14
Rs a, p	Raap	Reap	Re e p	Rs s p	Rs a. p

FORM
(Vide Clauses

(Name of Manufactory)

Daily Account of stocks and receipts of

	•									_	L- U- 1	**,5			-	 	-	~ .							P
Date			(Эре	nin	g b	alai	nce			Re	ceiv Cres	zed asu:	fr	om					T	otal				
1						2							8								4				
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MATCRES

M E 14

12 and 30)

(place where situated)

District

Ba	nde	erol	s to	be	m	unt	am	ed l	b y 1	the	Lic	ens	ce												
ŭ	sed (n m factu	atch ired	.,	Da	mag	d st	ıd b	i de D即ee	d ov	et to	174	r hot	250		P	ala	nce	w	lth	He	en.	:8		Rem galls
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Grosses	Grovers	Grouses	Grosses	Gro are	Grosse	Blagles	Oronard	spelce	Опене	e) I I I I	Grossee	Strgles	010884	Shgies	Groses	- 15	Gro . s.	singles.	Gross 8	Single	Grace	Wington	e drong.	1 8fn lm	

			FORM	\mathbf{M}	E.
		o	(Vide	Clau	ıse s
•	•	(Name of Match	Factory)		

(To be maintained

ORDER,

 $\textbf{Daily Account of} \begin{array}{c} \textbf{Banderolled} \\ \textbf{Unbanderolled} \end{array} \textbf{Match}$ boxes received from the Manu-Ware CASES OR PACKAGES OF BOXES OR BOOKIETS OF CLASS SPECIFIED

				Rec	eıpts						Iss
Date	No	Eac	h co	ntaın	ıng	Total	Total num-	No of	Each	- containi	ng
¢	of Trans- port Pernut	Gross boxes *	Gross boxes *	Gross boxes *	Gross boxes *	ber of cases	b'r of gross	Trans port Per-	* Gross	* Gross	* Gross
1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 23th 14th 15th 16th		Cr. Dod	Cr bo	Gr. Do:	Gr		boxes	mıt	S d poxe	s boxes	boxes.
16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 23th 30th 31st											

*Show the total number of gross [Finance Department (Central Revenues) Notification

15 A/B/C/D/E

32 and 33)

(place where situated) District

by the Inspector)

factory at the Bonded Warehouse and of cases removed from the Bonded house

IN CLAUSE 45 (2) OF THE NOETHERN INDIA MATCHES (EXCISE DUTY) 1938

1900									
ues				C	osing l	alance			
Total num ber of gross boxes	No and date of chalan and name of Try	Duty paid	Fa ross (boxes i	. (taining * Gross boxes		Total num ber of cases	Total num ber of gross boxes	Remarks
		Rs a p						-	
	}		} }						
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}									
	į								
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						-	-		
1.	1	1	1			1	1	1	1

G BANDEROLS

- 1 In exercise of the powers conferred by sub-section (2) of section 8 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Governor General in Council is pleased to direct that after October 1st, 1934 no matches shall be sold or offered or kept for sale in British India except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938
 - Provided that matches in respect of which a declaration has been made in accordance with the rules published with the notification of the Government of India in the Finance Department (Central Revenues) No 26, dated the 29th September 1934, and which bear a special banderol manufactured in and issued from the Government Security Press, Nasik, for the purpose of being affixed to boxes or booklets containing such matches may until further orders be sold or offered or kept for sale in British India
 - Fin Deptt (C R) Note No 8 Central Excises, dated the 16th June 1934, as amended by Fin Deptt (C R) Notes No 20 Central Excises, dated the 1st September 1934, No 24 Central Excises dated the 15th September 1934, No 39 C Exc, dated the 24th November 1934, No 8 C Exc, dated the 16th March 1935, and No 17-C Exc dated the 26th March 1938
- 2 In exercise of the powers conferred by sub-section (1) and (3) of section 8 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) and in supersession of Finance Department (Central Revenues) Notification No 7-Central Excises, dated the 16th June 1934, the Governor General in Council is pleased
 - (1) to direct that after July 15th, 1934 no matches manufactured after June 30th, 1934 shall be issued from a manufactory in British India except in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938,
 - (2) to exempt from the operation of this notification any matches intended for export from India, or for shipment for consumption on a voyage to any port outside India
 - [Fin Deptt (Cent al Revenues) Notification No 11-Central Excises, dated the 30th June 1934, as amended by Fin Deptt (C R) Notins No 9 C Exc, dated the 16th March 1935, No 16 C Exc, dated the 5th December 1936, and No 15-C Exc, dated the 26th March 1938]

MATGRES

H -- PROBLETTIONS

- I In exercise of the powers conferred by section 19 of the Sea Customs Act 1878 (VII of 1878) the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of matches in packets boxes booklets or other containing more than 80 matches
- [F D (C R) Notification No 14 C Exe dated the 14th July 1934 as amended by Notification No 14 C Exe dated the 28th November 1936]
- 2 The Central Government has prohibited absolutely the bringing of matches into British India from the territories of the India States mentioned below under section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934)—

Political charge	Name of State	Number and date of Notification imposing probibition			
Rajputana States	Lotah	No 16 C Exc dated the 28th July 1934			
Western India States	Junagadh meluding Mangrol	No 16 C Exc dated the 28th July 1934 and No 18 C Exc dated the 18th August 1934			
	Porbandar	No 16 C Exc dated the			
	Nawanagar	28th July 1934 No 23 C Exc dated the 8th			
	Cutch	September 1934 No 17 C Exc dated the 26th			
	Gadhka Faluka	October 1935 No 18 C Exc dated the 16th			
	Mengni Taluka	November 1935 No 18 C Exc dated the 16th			
	Majmu Taluka of Bagasra	No SC Exc dated the 5th			
;	Hadala Bagasra Taluka Bagasra and Khari Bagasra Taluka Natwarnagar Taluka Rajkot	25th December 1937 No 54 C Exc dated the 2nd			
Western Kathiawar	Dhrangadhra Gondal Jasdan	April 1938 No 71 C Exc dated the lst October 1938			
rigoticy	Thana Devh	No 17 C Exc dated the 11th			
	V S Naja Manasia (Taluka)	August 1934			
	Vadia	7			
	Maha	No 19 C Exc dated the 25th August 1934			
Sabar Kantha Agency	Adesar Santalpur Teluka	No 35 C Exc dated the 3rd November 1934			

- 3. In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of matches otherwise than in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934 or of the Northern India Matches (Excise Duty) Order, 1938
- [F D (C R) Notification No 72-Customs, dated the 20th October 1934 as amended by Notifications No 13 C Exc, dated the 28th November 1936, and No 19 C Exc, dated the 26th March 1938]

I —EXEMPTIONS

- 1 In pursuance of clause 14 of the Matches (Excise Duty) Order 1934 the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Matches (Excise Duty) Act 1934 (NVI of 1934) matches exported after the 1st April 1934 by sea to any country outside India or shipped for consumption on a voyabe to any port outside India
- [Fin Deptt (C R) Note No 5 Central Excise dat d the 3rd May 1934 as amend ed by F D (C R) Notification No 15 C Exc dated the 5th December 1936]
- 2 In pursuance of clause 14 of the Matches (Excise Duty) Order 1934 the Governor General in Council is pleased to exempt initches of the type known as Bengal Lights in boyes containing not more than 12 matches each from so much of the duty leviable under clause (a) of section 4 of the Matches (Excise Duty) Act 1934 'NVI of 1934) as is in excess of five annas per gross of boxes

[Fin Deptt (C R) Note No 14 C Exc dated the 29th June 1935]

3 In pursuance of clause 14 of the Matches (Excise Du v) Order 1934 the Governor General in Council is pleased to exempt matches of the type known as Self lighting Birns in boxes or paclets con taining not more than 20 matches each from so much of the duty leviable under clause (a) of section 4 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as is in excess of ten annus per gross of boxes or packets

[Fin Deptt (C R) Notification No 1 C Exc dated the 22nd February 1936]

J RULES FOR THE GRANT OF REBATE

In exercise of the powers conferred by section 19 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) the Governor General in Council is pleased to make the following rules to provide for the grant of a rebate of the duty payable under section 3 of the said Act namely

- 1 A rebate of the duty payable under section 3 of the Matches (Excise Duty) Act, 1934, shall be granted on all matches to v hich the provisions of Chapter VII of the Matches (Excise Duty) Order, 1934, or or the Northern India Matches (Excise Duty) Order 1938, apply, manufactured in any manufactory whose daily output does not exceed 100 gross of boxes at the following rates namely
 - (i) where the average number of matches in a box or booklet is 40 or less, a rebate of ten pies per gross of boxes or booklets,
 - (11) where the average number of matches in a box or booklet is more than 40 but not more than 60, a rebate of one anna and three pies per gross of boxes or booklets, and
 - (111) where the average number of matches in a box or booklet is more than 60, a rebate of one anna and eight pies per gross of boxes or booklets
- 2 In the case of matches subject for the time being to a direction that they shall not be sold or offered or kept for sale except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order, 1934, or of the Northern India Matches (Excise Duty) Order, 1938, the rebate shall be made by a reduction in the selling price of such banderols to the owner of the manufactory
- 3 An owner of a manufactory claiming a rebate in accordance with Rule 2 shall present to the Treasury Officer at the time of purchasing banderols a certificate from the Collector or Assistant Commissioner in whose jurisdiction the manufactory is situated that the daily output of the manufactory does not exceed 100 gross of boxes of matches
- 4 The certificate referred to in rule 3 shall not be valid for more than three months from the date of issue, and may be cancelled by the Collector or Assistant Commissioner at any earlier time if it appears to the Collector or Assistant Commissioner that the Jaily output of the manufactory to which it relates exceeds 100 gross of boxes
- 5 The Treasury Officer shall, on presentation of such certificate, issue to the owner of the manufactory banderols of class 1, 2, 3 or 4 specified in clause 42 of the Matches (Excise Duty) Order, 1934, or in

221

WATCHES

clause 45 of the Northern Inda Matches (Excise Duty) Order 1938 of historicity colour at the following prices namely —

Banderols of class 1 Per gross of banderols fifteen annas and two pies

Per gross of banderols one rupee six annas and nine
pies

Banderols of class 3 Per gross of banderols one rupee fourteen annas and four pies

Banderols of class 4 Per gross of banderols four annas and two pies

6 In the case of matches not for the time being subject to a direction of the nature referred to in 10le 2 the owner of a manufactory claiming rebate of duty shall apply to the Collector or Assistant Commissioner in whose jurisdiction the manufactory is situate for the grant of such rebate and the Collector or Assistant Commissioner as the case may be if satisfied that a rebate is admissible under rule 1 shall grant the same by reducing the demand for duty or if the duty has already been paid by refunding the appropriate portion thereof

[Finance Department (Central Revenues) Notification No 13-Central Excises dated the 20th June 1934 as amended by Fin Deptt (C R) Notifications No 4 C Exc doted the 2nd February 1935 and No 18 C Exc dated the 26th March 1938]

K RULES FOR SEARCH IN THE PROVINCES OF BOMBAY AND MADRAS

In exercise of the powers conferred by clause (1) of sub-section (2) and sub-section (3) of section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), and in supersession of the notifications of the Provincial Government of Bombay in the Revenue Department, No 2103/33, dated the 4th May 1936, and of the Provincial Government of Madras in the Development Department, No 1050, dated the 30th July 1935, the Central Government is pleased to make the following rules, namely

- I Any officer duly empowered under clause 34 of the Matches (Excise Duty) Order, 1934, to search any place, vessel, cart or means of conveyance for matches hable to duty, may
 - (i) enter and search at any time by day or by night any land, building, enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that matches, splints or veneers are manufactured, stored or carried, and
 - (11) in case of resistance break open any door and remove any other obstacle to his entry upon or into and search of such land, building, enclosed place, premises, vesser, conveyance or other place
- If Every search under these rules shall be carried out so far as may be in accordance with the provisions of section 103 of the Code of Criminal Procedure, 1898 (Act V of 1898)
- III (1) Any such officer may require any person who has the immediate possession, control or use of any land, building, enclosed place, premises, vessel, conveyance or other place which he desires to search under these rules, or of any matches, splints or veneers manufactured, stored or carried or believed by him to be manufactured, stored or carried thereupon or therein, to open or allow access to, inspect or examine such place or conveyance or to open, unload, unpack or allow the inspection or examination of such articles
- (11) If the said person fails to comply with any such requirement, such officer may cause anything to be done which he may deem necessary in order to exercise his powers under these rules in a proper manner, and the cost incurred in this behalf, unless paid to such officer shall be recoverable from the said person as an arrear of land revenue
- IV Whover fails to comply with any lawful requirement of an officer made under these rules shall on conviction, be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees, or with both
 - [F D (C R) Notification No 52-C Exc, dated the 1st April 1938]

L —OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 34 of the Matches (Excise Duty) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombry and Madras the Central Government is pleased to empower officers mentioned in the annexed Schedule within their respective jurisdictions to search any place vessel cart or means of conveyance for matches liable to dury ind to seize and remove or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Matches (Excise Duty) Act 1934 (VI of 1934)

SCHEDULE

- I In the Province of Bombay-
 - 1 Head Quarters Assistant to the Collector of Salt Levenue Bombay
 - 2 Assistant Collectors of Salt Revenue
 - 3 Chief Inspector of Sugar Excise
 - 4 Any officer of the Bombay Salt Department not below the rank of Sub Inspector
 - 5 Bandarkarkuns and Nakedars in chirge of minor Sea and Land Customs Stations
 - 6 Petv Officers and Constables of the Bombas Salt Depart ment
- II In the Province of Madras -

Any officer of the Madras Salt Revenue and Customs Depart ments not below the rank of Sub Inspector

[F D (C R) Notification No 42 C Exc dated the 1st April 1938 as amended by Notification No 60 C Exc dated the 20th August 1938]

In pursuance of clause 36 of the Northern India Matches (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for matches liable to duty and to seare and i-move or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contrivention of any direction or rule made under the Matches (Excise Duty) Act 1934 (AVI of 1934)

SECTION VI MECHANICAL LIGHTERS

A MECHANICAL LIGHTERS (EXCISE DUTY) ACT, 1934.
(ACT NO XXIII of 1934)

(Received the assent of the Governor General on the 19th August 1934)

An Act to provide for the imposition and collection of an excise duty on mechanical lighters

Whereas it is expedient to impose an excise duty on mechanical lighters, to provide for the collection thereof, and to alter the duty of customs leviable on mechanical lighters under the Indian Tariff Act, 1894 (VIII of 1894). It is hereby enacted as follows

- 1. Short title and extent (1) This Act may be called the Mechanical Lighters (Excise Duty) Act 1934
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas
- 2. Definitions In this Act, unless there is anything repugnant in the subject or context,
 - (a) "manufactory" means any piemises wherein mechanical lighters are manufactured,
 - (b) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint, and
 - (c) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory
- 3 Imposition of duty A duty of excise at the rate of one rupee and eight annas per lighter shall be levied on every mechanical lighter manufactured in any manufactory in British India and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory
- 4. Recovery of duty with penalty (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an allear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require

- (2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act
- 5 Issue from manufactory —No person shall issue any nechanical highter out of a manufactory except in accordance with the provisions of rules made in that behalt under this Act or until such rules are made, in accordance with the general or special orders of the Central Government
- 6 Power of Central Government to prohibit import —The Central Government may by notification in the official Gazette prohibit abloutely or with such exceptions as it thinks fit the bringing of mechanical lighters into British India from the territory of any specified Prince or Chief in India
- *7 Prohibition of manufacture without licence—From such date as may be fixed by the Central Government by notification in the official Gazette in this behalf no person shall manufacture mechanical lighters in British India except under and in accordance with a licence to manufacture issued under this Act
- 8 Penalty for issue from manufactory in contravention of cetion 5—Whoever contravenes the provisions of section 5 shall be punish able with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both
- 9 Penalty for import in contravention of Act —(1) Whoever in contravention of any notification made under section 6 imports or attempts to import mechanical lighters into British India shall be punishable with imprisonment which may extend to six months or

ath fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in British India or to one thousand rupees whichever is greater or with both imprisonment and fine

- (2) Whoever abets an offence punishable under sub section (1) shall whether such offence is or is not committed in consequence of such abetment and notwithstanding anything contained in section 116 of the Indian Penal Code (XLV of 1860) be punishable with the punish ment provided for the offence
- 10 Penalty for manufacture without licence—Whoever without a licence to manufacture or in contravention of the terms of such licence manufactures mechanical lighters shall be punishable with imprison ment which may extend to six months or with fine which may extend to one thousand rupees or with both
- *In purs sance of sect on 7 of the Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934) the Governor General in Council is pleased to fix the 1st of October 1934 as the date from which the prohibit on set forth in the said section shall have effect

[[]Finance Department (Central Revenues) Notification No 28 Central Excises dated the 9th September 1934]

- 11. Penalty for evasion of duty or failure to supply information Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both
- 12. Power of Courts to order forfeiture Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed shall be forfeited to His Majesty
- 13. Application of Act VIII of 1878 to the importation of mechanical lighters. The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878 (VIII of 1878), shall apply in respect of mechanical lighters the importation of which is prohibited by notification made under section 6 of this Act, and the officers of Customs and the officers empowered under the Sea Customs Act, 1878 (VIII of 1878), to perform the duties imposed by that Act, on a Customs Collector and other officers of Customs shall have the same powers in respect of such mechanical lighters as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878 (VIII of 1878)

Provided that the penalty for the offence specified in section 167, No 8 of the Sea Customs Act, 1878 (VIII of 1878), shall, where the offence is committed in relation to mechanical lighters the importation of which is prohibited under section 6 of this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No 8, of the Sea Customs Act, 1878 (VIII of 1878), in any case where the person concerned in the offence is sent for trial under section 9 of this Act

- 14. Application of the provisions of Act VIII of 1878 to the duty on mechanical lighters. The Central Government may, by notification in the Official Gazette declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty imposed by section 3
- 15 Power of Central Government to make rules (1) The Central Government may, by notification in the Official Gazette, make rules to carry into effect the purposes and objects of this Act

- (2) In particular and without prejudice to the generality of the foregoing power such rules may—
 - (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act the to be discharged the issue of notices requiring payment the manner in which the duty shall be payable and the recovery of arrears
 - (b) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been pud or which are exempt from duty under this Act
 - (c) regulate the issue of mechanical lighters out of any manufactory
 - (d) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the du v of furnishing information keeping records and making returns and prescribe the nature of such information and the form of such records and returns the particulars to be contained therein and the manner in which they shall be verified.
 - (e) provide for the issuing of hieraces the form and the conditions of hieraces and the fees to be charged therefor
 - (f) provide for the detention of mechanical lighters for the pur pose of exacting the duty the confiscation otherwise than under section 12 of articles in respect of which breaches of the Act or rules have been committed and the disposal of articles so detained or confiscated
 - (g) authorse and regulate the inspection or search of any place or conveyance used for the manufacture storage or car riage of mechanical lighters and
 - (h) authorize and regulate the composition of offences against, or liabilities incurred under the Act and rules including composite payments in lien of duty
- (3) In making any rule under this section the Central Government may provide that a breach of the rule hall where no other penalty is provided by this Act be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand tupees or with both imprisonment and fine

B MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by Sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1978) and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLE AND DEFINITION

- 1 This Oider may be called "The Mechanical Lighters (Excise Duty) Order, 1934"*
- 2. In this Order unless there is anything repugnant in the subject or context
 - (i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934,
 - (ii) "Collector" means
 - (a) in the Provinces of Sind, Orissa and Coorg, the chief officer-in-charge of the revenue administration of a district,
 - (b) in the Province of Bombay, the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated,
 - (c) in the Province of Madias, the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated,
 - and includes any officer specially authorized to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order,
 - (111) "This pecting Officer" means
 - (a) in the Piovinces of Sind, Orissa and Coorg, any officer of the Land-Revenue, Excise, Customs, Salt or Incometax Department, and
 - (b) in the Provinces of Bombay and Madias, any officer of the Customs, Salt or Income-tax Department,

*In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Mechanical Lighters (Excise Duty) Order, 1934, shall be cancelled in its application to Northein India, namely, the Piovinces of Bengul, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

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IF D (C R) Notification No 24 C Exc, dated the 26th Murch 1938]

- authorized by the Collector to inspect the premises in which mechanical lighters hable to duty are possessed or manu factured and shall include an officer permanently station ed at the manufactory to supervise its operations
- Provided that (a) in the Province of Sind no officer of the Customs or Income tax Department and (b) in the Provinces of Bombay Madras and Orissa no officer of the Income tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue
- (10) Duty means the duty payable under the Act
- (v) India means the territories included in India as defined in the General Clauses. Act 1897 together with all foreign possessions on the Continent of India not protected by a customs cordon

CHAPTER II

SPECIAL APPOINTMENTS AND DELECATIONS

3 Unless the Central Government shall in any case otherwise direct this power of specially authorizing any officer to exercise throughout a Province or any specified area therein all or any of the powers of a Collector under this Order shall be exercisable by the Provincial Government in the Provinces of Sind Oriss, and Coorg and by the Collector of Salt Revenue in the Provinces of Bombus and Madras

CHAFTER III

MANUFACTURE OF MICHANICAL LIGHTERS

4 The Collector may issue to any person firm or company, being the owner of a manufactory a licence in Form A appended to this Order to manufacture mechanical lighters

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

- 5 The holder of a licence in Form A may manufacture mechanical lighters subject to the conditions of his licence
- 6 The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere
- 7 Every holder of a licence in Form A shall keep a correct duly account in the form prescribed in the licence
- 8 Within five days after the close of each month every holder of a licence in Form A shall submit to the Collector a monthly return in

Form B appended to this Order showing the number of mechanical highters removed from the manufactory during that month

- 9 On receipt of the return referred to in clause 8, the Collector shall, after verification of the return of exports if any, to places outside India, and such other enquiry as he may deem fit, assess the duty pavable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes bearing a banderol) removed from the manufactory. If the hiersee fails to submit a return the Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made.
- 10. The Collector or Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts
- 11. A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Collector
- 12. Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Collector shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

REFUNDS AND REMISSIONS

- 13. Any person who exports from British linds to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Collector that the mechanical lighters have been so exported and that the duty has been paid in respect of these mechanical lighters, receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made, such refund may be paid, at the discretion of the Collector, either in cash or be set off against duty due from such exporter
- 14. The Central Government may, by notification in the Gazette of India, exempt any mechanical lighters from the whole or any part of the duty leviable thereon

CHAPTER V

MISCPIT ANPOUS

- 15 Every holder of a licence in Form A shall furnish such security as may be demanded by the Collector for the observance of the conditions of his licence and for the payment of duty
- 16 The period of a licence to manufacture mechanical lighters shall be from 1st April in any year or any later date on which the licence may be assued to the 31st March following
- 17 There shall be a counterpart for each heence and the counterpart shall be in the same form as the heence itself. The heensee shall at the time his heence is delivered to him be required to sign the counterpart of his heence in token of his acceptance of the conditions specified in the heence.
- 18 A fee of Rupees one hundred shall be payable for every leened to manufacture mechanical lighters for each year or part of a year
- 19 The Collector who grants a becnee under this Order may can cel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order
- 20 The Collector may permit the surrender of a licence issued under this Order on one month s written notice and shall grunt such refund if any of put of the fee pud for the year during which the licence is surrendered as the Provincial Covernment in the Provinces of Salt Revenne in the Provinces of Bombay and Madris may in each case determine
- 21 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his heence pay all the duty payable by him under the Act

Provided that if the hience is renewed on expiry the date on which payment is due shall be determined under clause 9

22 In the Provinces of Sind Orissa and Coorg in appeal shall lie from any order of the Collector to the Central Board of Revenue. In the Provinces of Bombay and Madris an appeal shall he from any order of the Collector to the Collector of Salt Revenue. No appeal shall he from any appellate order of the Collector of Salt Revenue but an appeal shall he from any original order passed by him to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal lies.

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

23 No appeal under clause 22 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

- 24. In the Provinces of Bombay and Madras, the Central Government and in the Provinces of Sind, Orissa and Coorg, the Provincial Government may empower any officers of any department under its control to search any place, vessel, cart or means of conveyance for mechanical lighters hable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured
- 24-A. (1) Mechanical Lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof, be hable to confiscation, which may, without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 22 by the Collector

Provided that when adjudging confiscation the Collector shall give the owner an option to pay in her of confiscation such fine, not exceeding one thousand rupees, as he thinks fit, in addition to the duty payable in respect of such lighters under the Act

- (2) Articles of which confiscation has been adjudged under subclause (1) and in respect of which the option of paying a fine in heu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct, provided that the Collector shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act
- 25. The Collector may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupces in heu of confiscation of goods or of pumishment for breach of any provision of the Act or of this Order
- 26. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through misstatement as to quantity on the part of the owner of the manufactory,
- or, when any such duty after having been levied has been, owing to any such cause, erioneously refunded,
- the person chargeable with the duty so short-levied or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

27 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid

through inadvertence error or misconstruction shall be retuined unless such claim is made within three months from the date of uch pay ment

FORM A

LICENCE FOR THE MANUFACTURE OF MECHANICAL LIGHTERS (Vide clause 4)

District

Serial No of Licence

Name of Licensee

resident of

Be it known that is hereby authorised by the undersigned to manufacture mechanical lighters on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions -

I That he produce this hience on demand by the Collector or In specting Officer

II That he permit inspection of the licensed premises the machi nery the stocks and the accounts by the Collector or Inspecting Offi cer

III That he do not transfer or purport to transfer this licence or sublet the licensed premises to any other person without the per mission in writing of the Collector

IV That he leep correct daily accounts in the following form -Mechanical Lighters Manufacture Account.

Date	Opening Balance	Quantity manu factured	Quantity removed from facto v for consump tion in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
(1)	(%)	(3)	(4)	(5)	(6)	(7)
Total	-					

V That he furnish to the Collector within five days after the end of each calendar month a monthly return in Form B appended to the Mechanical Lighters (Excise Duty) Order, 1934, showing the quantity of mechanical lighters removed from the licensed premises, during the month

VI That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Collector

VII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act, 1934, and of the Mechanical Lighters (Excise Duty) Order, 1934, made thereunder

This licence may be cancelled by the Collector if any breach of the Mechanical Lighters (Excise Duty) Act, 1934, or of the Mechanical Lighters (Excise Duty) Order, 1934, made thereunder, or of any of the above-mentioned conditions is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Collector,

Licensee.

Dated the

The Schedule above referred to

District

Tahsil or Township

Boundaries of Manufactory

North

South

East

West

FORM B

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANU FACTURE MECHANICAL LIGHTPRS

(Vide clause 8)

Month

19

Opening Balance	Mechanical I ighters manufic tured during the month	Quantity removed from Factory for consumption in India	Quantity removed from Factory for export	Quantity destroyed in Factors	Clo ing Balance
(1)	()	(1)	(1)	()	(6)
			Signal	ure	

Signature Lieensce

Dated the

Orders of Collector

Duty of Rs on Mechanical lighters is hereby assessed and must be paid on or before Inform assessee and enter in Revenue Registers

Signature

Collector

Dated the

[Finance Department (C R) Notification No 7 Central Excesses dated the 3rd May 1934 as amended by Finance Departin at (C R) Notification No 2 C Exc dated the 19th January 1935 No 3 C Exc dated the 22nd February 1935 No 3 C Exc dated the 22nd February 1937 No 5 C Exc dated the 13th Tebruary 1937 No 19 C Exc dated the 16th October 1937 and No 24 C Exc dated the 26th March 1938]

C THE NORTHERN INDIA MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 11 and 15 of the Mechanical Lighters (Excise Duty) Act, 1931 (XXIII of 1931), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection of the duty unposed by the first-mentioned Act in the following Provinces, namely

Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

CHAPTER I

SHORT TITLE, COMMINCIMENT AND DITINITIONS

- 1 (1) This Order may be called "The Northern India Mechanical Lighters (Excise Duty) Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon the Mechanical Lighters (Excise Duty) Order, 1934 (except the notification of the Government of India in the Finance Department (Central Revenues) No 2-Central Excises, dated the 23rd January 1937 issued under clause 14 thereof) shall be cancelled in its application to the said. Provinces, and the rules, if any, made under section 5 of the first-mentioned Act by the Governments of the Provinces named in the preamble shall also be cancelled. These cancellations shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 In this Order, unless there is anything repugnant in the subject or context
 - (1) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934),
 - (11) "India" means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the continent of India not protected by a customs cordon,
 - (III) "Northern India" means the Piovinces of Bengal, Assam, Bihai, United Piovinces, Punjab, North-West Frontier, Central Piovinces, Delhi, Ajmer-Merwara and Baluchistan,
 - (iv) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,

- (v) Deputy Commissioner means a Deputy Commissioner Central Excises and Salt Northern India
- (vi) Assistant Commissioner means the Assistant Commissioner Central Excises and Salt Northern India in charge of the jurisdiction and includes any officer specially authorised to exercise throughout Northern India or any specified irea therein all or any of the powers of an Assist ant Commissioner under this Order
- (vii) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or In come tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which Mechanical Lighters hable to duty are possessed or manufactured and shall include an officer permanently stationed at any such premises
- (vni) Inspector means the Inspector Central Excises and Salt Department Northern India appointed to supervise the working of the factory or any other officer duly empowered in this behalf by the Commissioner and
- (1x) Duty means the duty payable under the Act

CHAPTER II

SIECIAL APPOINTMENTS AND DILEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially nithorising in officer to exercise throughout Northern India or any specified area therein all or any of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE OF MECHANICAL LIGHTERS

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A appended to this Order to manufacture mechanical lighters

Provided that the holder of such a licence shall not without the sanction of the Central Government be given a licence in respect of any other manufactory within the same district

5 The holder of a hoence in Form A may manufacture mechanical lighters subject to the conditions of his hoence

- 6 The position of the premises covered by a licence to manufacture mechanical lighters shall be clearly described in the licence and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere
- 7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence
- 8 Within five days after the close of each month, every holder of a licence in Form A shall submit to the Assistant Commissioner in triplicate a monthly return in Form B appended to this Order showing the number of mechanical lighters removed from the manufactory during that month
- 9 On receipt of the neturn referred to in clause 8, the Assistant Commissioner shall, after verification of the neturn of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes bearing a banderol) removed from the manufactory. If the licensee fails to submit a neturn the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the neturn was required to be made.
- 10 Any Inspecting Officer may enter the premises of the holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts
- 11 A licensee shall not transfer his licence or sublet—the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- 12 Any licensee who fails to keep a correct daily account or refuses to permit any authorised officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

REFUNDS AND REMISSIONS

13 Any person who exports from British India to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the mechanical lighters have been so exported and that

the duty has been paid in respect of these mechanical lighters receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made such refund may be paid at the discretion of the Assistant Commissioner either in cash or he set off against duty due from such exporter

14 The Central Government may by notification in the official gazette exempt any mechanical lighters from the whole or any part of the duty leviable thereon

CHAPTER V

MISCRITAMEOUS

- 15 Every holder of a hoence in Form A shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his hoence and for the payment of duty
- 16 The period of a licence to manufacture mechanical lighters shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following
- 17 There shall be a counterpart for each hoence and the counter part shall be in the same form as the lucence itself. The lucensee shall it the time his licence is delivered to him be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.
- 18 A fee of Rupees one hundred shall be payable for every hoence to manufacture mechanical lighters for each year or part of a year
- 19 If the holder of any hoence granted under this Order should lose his original licence the authority competent to grant the hoence may issue a duplicate on payment of a fee of one rupee
- 20 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any or the conditions therein or of the Act or of the provisions of this Order
- 21 The Assistant Commissioner shall permit the surrender of a hience issued under this Order on one month is written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the hience is surrendered as the Commissioner may in each case determine
- 22 Every holder of a licence in Form A shall hefore the expiry cancellation or surrender of his licence pay all the duty payable by him under this Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under Clause 9

23 An appeal shall he from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall he from any appellate order of the Commissioner, but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

- 24 No appeal under clause 23 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 25 The Central Government may empower any officer to search any place, vessel, cart or means or conveyance for mechanical lighters hable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act
- 25-A Any person against whom a reasonable suspicion exists that he has ben guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector
- 25-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate
- 25-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

26 (1) Mechanical lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof, be liable to confiscation, which may, without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 23 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in heir of confiscation such fine not exceeding one thousand rupees as he thinks fit in addition to the duty payable in respect of such lighters under the Act

(9) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paying a fine in heu of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct provided that the Assistant Commissioner shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act

27 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably su pected of having committed an offence under the Act or under the pavisions of this Order a sum of money not exceeding one thousand suppess in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order

28 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity on the part of the owner of a manufactory

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such is includ has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

29 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

FORM A

Lacence for the Manufacture of Mechanical Lighters (Vide clause 4)

District

Serial No of Licence

Name of Licensee

Be it known that iesident of is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India to manufacture mechanical lighters on the piemises described in the Schedule attached from the date of this licence to the 31st day of March 19 after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VIII and in the case of expire, cancellation or surrender of this licence, agree to abide by condition No IX

I That he produce this licence on demand by any Inspecting Officer

II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by any Inspecting Officer

III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner

IV That he keep correct daily accounts in the following form

Mechanical Lighters Manufacture Account

Date	Opening balance	Quantity manu- factured	Quantity removed from Factory for consump- tion in India	Quantity removed for export out of India	Quantity destroyed by accident	Closing balanco
1	2	3	4	5	6	7
Total]			_		

Note—The word 'India has the meaning assigned to it iii clause 2 (ii) of the Northern India Mechanical Lighters (Excise Duty) Order, 1938

V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in Form B appended to the Northern India Mechanical Lighters (Excise Duty) Order 1938 showing the quantity of mechanical lighters removed from the licensed premises during the month

VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and prevent smuggling

VII That he make payment into the Treasure by the due date of the amount of duty to which he is assessed by the Assistant Commissioner

VIII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act 1934 and of the Northern India Mechanical Lighters (Excise Duty) Order 1938 made thereinder

IN That in the event of the expiry cancellation or surrender of the licence he sell or otherwise dispose of stock if any of mechanical lighters on which duty has not been paid to holders of a beence in I orm A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Mechanical Lighters (Eveise Duty) Act 1931 or of the Northern India Mechanical Lighters (Eveise Duty) Order 1938 made thereunder o of any of the above mentioned conditions Nos I to VIII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

Licensee

Division

Dated the

19

The Schedule above referred to

District

Tehsil or township

Boundaries of Manufactory

North

South.

East

West

FORM B

Monthly return to be submitted by holder of licence to manufacture Mechanical Lighters

(Vide clause 8)

	Monti	•	19		
Opening balance	Mechanical Lighters manu- factured during the month	Quantity removed from Factory for consump tion in India	Quantity romoved from Factory for export	Quantity destroyed in Factory	Closing balance
1	2	3	4	5	6
— Note —The Northern India M	word 'India'	has the mea	ining assigned	to it in Clau	50 2 (11) of the
Morthern riidis m	ecnamear Light	ers (Excise De	ny) Order, 19. Signatu		
			Dignave	110,	Licensee
Dated the .	18	·			3310011000
Duty of Rassessed, and a	S	of Assistant on on or befo	Mechanic	ner al Lighters	is hereby
Inform asse	essee and en	ter in Reve	nue Registe	rs	
			Signatu	ire	
			o As	ssistant Con	ımıssioner,
			•		Division
Dated the .	19)			
[Finance Dep 19th March 1938, 10th September 19	eartment (Cent as amended by 938]	ral Revenues) F D (C R	Notification) Notification	No 11-C Ex No 64 C Ex	c, dated the

D -PROHIBITIONS

In exercise of the powers conferred by section 19 of the Sen Cust era Act, 1878 (VIII of 1878) the Governor General in Council is pleased to probabil the bringing by land into British India of marked to probability as defined in clause (b) of section 2 of the Mechanical Lighters (Excise Duty) Act 1931 (VIII of 1931), from any country situate on the land frontier of India

[F D (C R.) Notification No 17 Customs dated the "th March 1244 !

E EXEMPTIONS.

In exercise of the powers conferred by clause 14 of the Mechanical Lighters (Excise Duty) Act, 1934, the Governor General in Council is pleased to exempt mechanical lighters of the type known as 'Self-lighting cigarettes', in boxes containing not more than 10 cigarettes each and bearing at the time of issue from the manufactory a banderol of the nature and affixed in the manner hereinafter provided, from so much of the duty leviable thereon under section 3 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), as is in excess of five annas per gross of boxes

- 2 The banderols to be affixed to boxes of 'Self-lighting cigarettes' shall be banderols manufactured in and issued from the Government Security Press, Nasik
 - 3 Every banderol shall be so affixed to the box that
 - (a) the words and figures on the banderol specifying the maximum number of 'Self-lighting cigarettes' covered by the banderol are legible,
 - (b) the box cannot be opened without tearing the banderol, and
 - (c) the ends of the banderol are covered by the manufactory's label

[Finance Department (C R) Notification No 2-C Exc, dated the 23rd January 1937]

F -OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 24 of the Mechanical Lighters (Excise Duty) Order 1934 and in supersession of the notifications issued in this behalf by the Provincial Governments of Bombay and Madras the Central Government is pleased to empower the officers mentioned in the annex ed Schedule within their respective jurisdictions to search any place, ressel cart or means of conveyance for mechanical lighters liable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegilly imported or manufactured

SCHEDULE

- I In the Province of Bombay -
 - Headquarters Assistant to the Collector of Salt Revenue, Bombay
 - 2 Assistant Collectors of Salt Revenue
 - 3 Chief Inspector of Sugar Lucise
 - 4 Any officer of the Bombay Sal* Department not below the rank of Sub Inspector
 - 5 Bandarkarkuns and Nakedars in charge of minor Sea and Land Customs Stations
 - 6 Salt Petty Amaldars and Sepoys
- II In the Province of Madras -

Any officer of the Midras Salt Revenue and Customs Depart ments not below the rank of Sub Inspector

[Finance Department (C R] Notification No 44 C Exc dated the 1st April 1933 as amended by Notification No 61 C Exc dated the 20th August 1938]

In pursuance of clause 25 of the Northern India Mechanical Lighters (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for mechanical lighters hable to duty and to seize and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made inder the Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934)

[Finance Department (C R) Notification No 45 C Exc dated the 1st April 1938]

IRON AND STEEL

SECTION VII IRON AND STEEL

A IRON AND STEEL DUTIES ACT, 1931

ACT NO XXXI OF 1934

(Received the assent of the Governor General on the 7th September 1934)

An Act to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for the revenue purposes upon certain steel

Wherever it is expedient to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel. It is hereby enacted as follows

- 1 Short title, extent and commencement (1) This Act may be called the Iron and Steel Duties Act, 1934
 - (2) It extends to the whole of British India
- (3) This section shall come into force at once, the remaining sections shall come into force on the 1st day of November, 1934
 - 2.*
 - 3.*
- 4 Excise duty on steel ingots A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in British India after the commencement of this Act, and shall be payable by the manufacturer thereof
- 5 Recovery of duty with penalty (1) If any duty payable under section 4 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an ariear, and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require
- (2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act

^{*} Section 2 and 3 repealed by Act XII of 1935

INON AND STEEL

- 6 Application of the provisions of Act VIII of 1878 to the duty on steel ingots—The Central Government may by notification in the Official Gazette declire that my of the provisions of the Sca Customs Act 1878 (VIII of 1878) relating to the levy of and exemption from customs duties drawbick of duty warehousing offences and ponaltics confiscation and procedure relating to offences and appeals shall with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on steel ingots imposed by section 4
- 7 Rebate on export of steel ingots and articles manufactured there from —When steel ingots on which the duty of excise imposed by this Act has been paid or articles of iron or steel manufactured in British India from such ingots are exported out of India there shall be payable to the exporter of such ingots or articles subject to such conditions as the Central Government may prescribe a refund at the following rates namely
 - on ingots blooms and billets—a refund at the rate of four rupees per ton
 - on other manufactures of iron or steel-
 - (a) not fabricated—a refund at the rate of five and one third rupees per ton
 - (b) fabricated-1 refund at the rate of six rupces per ton
- 8 Penalty for evasion of duty or failure to supply information—Whoever evades or attempts to evade the payment of any duty of evase payable by him under this Act or fails to supply any information which he is required by any rules made under this Act to supply or knowingly supplies false information shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both
- 9 Power of Central Government to make rules —(1) The Central Government may by notification in the Official Gazette make rules to carry into effect the purposes and objects of this Act
- (2) In particular and without prejudice to the generality of the fore going power such rules may—
 - (a) provide for the assessment and collection of the duty payable under section 4 and the authorities by whom functions under this Act are to be discharged the issue of notices requiring payment the manner in which and the time at

TRON AND STEEL

which the duty shall be payable, and the recovery of arrears,

- (b) impose on manufacturers of steel ingots the duty of furnishing information, beeping records and making returns, and prescribe the nature of such information, and the form of such records and returns, the puticulars to be contained therein and the manuer in which they shall be verified:
- (c) authorise and regulate the inspection of any premises used for the manufacture of steel ingots,
- (d) authorise and regulate the composition of offerers against or liabilities incurred under the Not and rules, and
- (e) prescribe the conditions under which the refunds referred to in section 7 shall be payable
- (3) In making any rule under this section the Central Government may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees

10.*

THE SCHEDULE *

* Section 10 and the Schedule repealed by Act XII of 1935

IRON AND STERL

B -STEEL INGOTS (EXCISE DUTY) ORDER, 1934

In exercise of the powers conferred by sections 6–7 and 9 of the Iron and Steel Duties Act 1934 (NNI of 1934), read with section 22 of the General Clauses Act 1897 (N of 1897) the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the 1882 sment and collection of the duty of excise imposed by the first mentioned Act on steel ingots produced in British India.

- 1 Short title —This Order may be called The Steel Ingots (Excise Duty) Order 1934 •
- 2 Definitions —In this Order unless there is anything repagnant in the subject or context —
 - (1) the Act means the Iron and Steel Duties Act 1934
 - (2) Collector means-
 - (a) in the Provinces of Sind Orissa and Coorg the Collector or the Deputy Commissioner of the district
 - (b) in the Province of Bombry the Assistant Collector of Salt Revenue in whose jurisdiction the manufactory is situated
 - (c) in the Province of Madras the Assistant Commissioner of Salt Revenue in whose jurisdiction the manufactory is situated
 - and includes such other officer as the Central Government may appoint in this behalf by name or in virtue of his office to perform throughout a Province or any specified area therein all or any of the duties of a Collector under this Order
- 3 Agent of owner to be deemed owner for certain purposes —When any person is expressly or impliedly authorised by the owner of any manufactory of steel ingots to be his Agent in respect of such manufactory for all or any of the purposes of this Order and such anthorization is approved by the Collector such person shall for such purposes he deemed to be the owner of such manufactory

In exercise of the powers conferred by a ctions 6 and 9 of the Iron and Steel Dottes Act 1934 (XXXI of 1934) the Central Government is pleased to direct that with effect from the 1st April 1938—

(A) the Steel Ingots (Excess Duty) Order 1934 small be cancelled in its application to Northern India namely the Provinces of Bengal Assam Bihar United Provinces Punjab North West Froutier Central Provinces Delhi Ajmer Merwara and Baluchistan

[Finance Department (C R) Notalication Nu 25-C Exc dated the 26th March 1938]

- 4 Owner of manufactory to furnish returns of steel ingots produced.
- (1) The owner of every manufactory of steel ingots
 - (a) shall prepare or cause to be prepared a return in Form A set out in the Schedule to this Order of all steel ingots produced in the manufactory each day, and shall lodge the said return with the Collector on the day to which it relates,
 - (b) shall prepare or eause to be prepared a consolidated return in Form B set out in the Schedule to this Order of all steel ingots produced in the manufactory during the preceding month, and shall lodge the said return with the Collector within seven days of the close of the month to which it relates
 - (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief, and
 - (d) shall deposit, with the said return in Form B in the Provinces of Sind, Orissa and Coorg, and into the local Treasury within seven days of the close of the month to which the return relates in the Provinces of Bombay and Madras, the amount of the duty payable under section 4 of the Act on the total weight of ingots produced during the month, or evidence of payment of such duty into an approved treasury elsewhere
- (2) If any person refuses, or without lawful excuse (the burden of proving which shall be upon such person) neglects
 - (a) to prepare, or cause to be prepared, to the best of his know-ledge and belief the returns required by sub-clause (1),
 - (b) to subscribe at the foot thereof a declaration required by that sub-clause, or
 - (c) to lodge the said returns with the Collector within the times required by that sub-elause,

he shall be punishable with fine which may extend to two thousand tupees

- 5 Procedure in case of non-payment of duty (1) If the amount of the duty is not deposited in accordance with the procedure prescribed in clause 4, the Collector shall cause a notice in Form C set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice
- (2) A notice prescribed by sub-clause (1) may be served on the owner of any manufactory of steel ingots by delivering or tendering to him at

his ordinary place of business a copy of the notice or if this eannot be done by fixing a copy of the notice on one of the outer doors of the manufactory

- 6 Owner of monufactory to maintain books of accounts etc —(I) The owner of every manufactory of steel ingots shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the returns prescribed in clause 4
- (2) If any person fulls without lawful excuse (the burden of proving which shall he upon such person) to maintain the records and books of account required by sub-clause (1) he shall be punishable with fine which may extend to two thousand rupees
- 7 Collector's power of cutry etc—(1) 11 e Collector or ony other officer duly appointed by the Central Government in this behalf shall have free eccess at ell reasonable times to any manufactory of steel in gots and may with or without notice to the owner examine and toke copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in clause 4 or of informing himself os to any particulars regarding which information is required for the purposes of the Act or of this Order
 - (2) If any person-
 - (o) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
 - (b) wilfully gives false or misleading information to the Collector or any officer duly appointed under sub clause (I) who is acting in accordance with his duty under the provisions of that sub clause

such person shall be punishable with fine which may extend to two thousand rupces

- 8 Power to exempt from duty —The Central Government may, by notification in the Official Gozette exempt any steel ingots from the whole or part of the excise duty levrible thereon
- 9 Drawbach—The payment of the refund referred to in section 7 of the Act shall be subject to the following conditions namely—
 - An application for such refund chall be made to the Metallur gical Inspector Jamshedpur and shall be accompanied—
 - (a) by a statement in duplicate in the form set out in Part I of Form D in the Schedule to this Order containing particulars of each item in the consignment to be exported and

- (b) where the consignment consists of billets, blooms or similar products purchased from a manufacturer in India and subsequently rolled, by a statement in duplicate in the form set out in Part II of the said Form D containing particulars of each item purchased from such manufacturer,
- (2) If the Metallurgical Inspector, after obtaining from the applicant such further information, if any, as he may require, is satisfied that duty has been paid on the consignment to be exported he shall sign two copies of the certificate in Part III of the said Form D, shall return one copy of the statement in Part I of Form D or of the statements in Part I and Part II of Form D as the case may be to the applicant with one copy of the certificate in Part III of Form D and shall transmit the second copy of the said statement or statements and certificate
 - (a) if the consignment is exported by sea, to the Collector of Customs at the port of export,
 - (b) if the consignment is exported by land
 - (i) in the case of exports to Nepal to His Biitannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal,
 - (11) in the case of exports to Iran, to His Britannic Majesty's Vice-Consul at Zahidan,
 - (111) in the case of exports to Afghanistan, to the Frontier Customs Officei at Chaman oi Peshawar, as the case may be
- (3) The applicant shall transmit his copy of the certificate to the authority to whom the second copy has been despatched in accordance with sub-clause (2) and on return to him of the certificate with an endorsement in the form set out in Part IV of Form D signed by the said authority shall transmit the certificate and endorsement to the Metallurgical Inspector who, if he has received from the said authority the duplicate copy with a like endorsement duly signed and is otherwise satisfied that the applicant's right to a refund has been established shall order payment of the refund admissible under section 7 of the Act
- 9-A (1) In the case of exports to Burma, other than individual consignments of less than one ton in weight, the exporter shall have the option to accept, in lieu and in full discharge of the refund admissible

under clause 9, a certificate from the Collector of Customs at the port of export to the effect that the goods covered by the certificate would, to the best of his knowledge and belief, have been entitled to a refund if the exporter had exercised his option to receive it in cash

- (2) The exporter who exercises the above option shall and c an application in quadruplicate to the Collector of Customs at the port of export in the form set out in Part I of Form 1 in the Schedule to this Order
- (3) If the Collector of Customs after obtaining from the applicant such further information if any as he may require is satisfied as to the correctness of the details given in the said application he shall sign in quadruplicate a certificate set out in Fart 11 of the said Jorna Jone copy being handed to the exporter so that it may accompany the consignment to the port of destination one being despatched to the Collector of Customs at the port of destination one being transmitted to the Metallurgical Inspector and one being retained in his office for record

Provided that if the Collector of Customs at the port of export is unable to certify the correctness of the details given in the raid application until after support he shall mark the certificate as Provisional the final certificate being sent subsequently direct to the Collector of Customs at the port of destination

- 10 Payment of duty short levied or erroneously refunded —When duty has been short levied through inadvertence error or inseconstruction on the part of the Collector or through imp statement as to quantity on the part of the owner
- or when any such duty after having been lovied him been lowing to any such cause erroncously refunded

the person chargeable with the duty so short lovied or to whom such refund has erroneously heen made shall pay the deficiency or repay the amount paid to him in excess on demand heing made within three months from the close of the month in respect of which the duty shall have been levied or from the date of maling the refund

11 No refund of duty erroneously levied or paid unless claimed within three months—No duty which has been paid and of which ro payment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be ro turned unless such claim is made within three months from the date of such payment

12 In the provinces of Sind, Orissa and Coorg an appeal shall lie from any order of the Collector to the Central Board of Revenue In the Provinces of Bombay and Madras an appeal shall lie from any order of the Collector to the Collector of Salt Revenue No appeal shall lie from any appellate order of the Collector of Salt Revenue, but an appeal shall lie from any original order passed by him to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more piejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

13 No appeal under clause 12 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

THE SCHEDULE

No

19

FORM A

(See clauses 4 and 5)

Daily Record of Ingot Production

Particulars of Steel Ingots produced at

Steel Works on the

			Weig	ght	Total v	reight	
Case No	Height of Metal in mould	Number of Ingots	Tons	Cwts	Tons	Cwts	Remarks
,				 			
;							
Total							

I do hereby declare that I have compared the above particulars with the records and hooks of my Steel Works and that they are in so far as I can ascertain, accurate and complete

(Eigned)

Dated this

day of

19

(To be signed by the Owner Managing Agent or other principal officer of the Steel Works)

FORM B

(See clauses 4 and 5)

Particulars of Steel Ingots produced at Steel Works during the month of

19

1	2	3	4	5 Number and
Date of production	Number of ingots	Weight of ingots.	Total weight of ingots produced each day	dato of Form A in which details are given.

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works, and that they are, in so far as I can ascertain, accurate and complete

(Signed)

Dated this

day of

19

(To be signed by the Owner, Managing Agent, or other principal officer of the Steel Works)

FORM C

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act XXXI of 1934

No

COLLECTOR'S OFFICE

19

10

Name of Steel Works

For the Month of

19

Owner

Amount (Rupees)

FORM C

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act XXXI of 1934.

No

COLLECTOR'S OFFICE

19

То

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rupees now due and unpaid on account of Duty on Steel Ingots for the month of 19, and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Iron and Steel Duties Act, 1934

Collector.

NB-No payments should be tendered on Sunday nor after 2-30 PM on any day, or after 12-30 PM on Saturdays

Collector.

FORM D

(See clause 9)

PART I

Particulars of each item in the consignment to be exported-

- (a) Section of material
- (b) Weight of material-
 - (1) excised
 - (u) non excised

Total

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART II

Particulars in respect of the materials out of which the articles to be exported were manufactured—

- (a) Section of material
- (b) Weight of material
- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice and
- (f) Number and date of Railway Receipt

PART III

Certificate

I certify that the excise duty payable under section 4 of the Iron and Steel Duties Act, 1934 (YAXI of 1934) has been paid into the treasury in respect of part of the goods specified in Part I

(Signed) Metallurgical Inspector,

Jamshedpur

PART IV

Endorsement

I certify that the goods specified in Part I were exported out of India by on 19

(Signed) Collector of Customs
His Britannic Majesty's Envoy
Extraordinary and Minister
Plenipotentiary at the Court of
Nepal

His Britannic Majesty's Vice-Consul at Zahidan Frontiei Customs Officer

FORM E

(See clause 9A)

PART I

- 1 I/We propose to export the goods specified below to (Burma), namely
 - (1) Particulars of each item in the consignment to be exported
 - (a) Section of material
 - (b) Weight of material
 - (1) excised
 - (11) non-excised

Total

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Railway Receipt
- (2) Particulars* in respect of the materials out of which the articles to be exported were manufactured
 - (a) Section of material
 - (b) Weight of material
 - (c) Heat number(s) of material
 - (d) Number and date of Works Order
 - (e) Number and date of Railway Receipt
- *These particulars are to be given if the consignment consists of billets, blooms or similar products purchased from a manufacturer in India and subsequently rolled

- 2 I/We do hereby declare that the excised goods specified above are to the best of my/our knowledge and belief
 - (a) Steel Ingots produced in British India and/or
 - (b) Articles of iron or steel manufactured in British India from steel ingots produced in British India and are—
 - (1) blooms or billets or
 - (11) other manufactures of iron or steel not fabricated or
 - (iii) other manufactures of iron or steel fabricated
- 3 I/We request that a certificate in respect of the above mentioned consignment admissible under clause 9A(1) of the Steel Ingots (Excise Duty) Order 1934 may be granted I/We do hereby declare that I/We shall accept the certificate in full discharge of the refund due to me/is under clause 9 of the said Order

Exporter(s)

(Name and address)

Dated

ño

The Collector of Customs

Port

PART II

No

I certify that the goods specified above have been shipped in full to (destination) on the 19 and that they would to the best of my I nowledge and belief have been entitled to a refund under section 7 of the Iron and Steel Duties Act 1934 (NANI of 1934) had the exporter (name) exercised his option of receiving it in each under clause 9 of the Steel Ingots (Excuse Duty) Order 1934

Collector of Customs

Dated

Port of export

[Finance Department (C R) Notification No 3º Central Excises do ed the 27th October 1934 as amended by —

Finance Department (C R) Not fications No 15 C Exc dated the 10th August 1935 No 10 C Eve dated the 1 th September 1936 No 21 C Exc dated the 16th October 1937 No 22 C Exc dated the 6th November 1937 No 1 C Exc dated the 8th January 1938 No °5 C Exc dated the 26th March 1938 No 48 C Exc dated the 1st April 1938]

C THE NORTHERN INDIA STEEL INGOTS (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 6, 7 and 9 of the Iron and Steel Duties Act, 1934 (XXXI of 1934), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act. 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection of the duty of exerse imposed by the first-mentioned Act on steel ingots produced in British India in the following Provinces, namely

Bengal, Assam, Bihai, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluchistan

- 1 Short title and commencement (1) This Order may be ealled "The Northern India Steel Ingots (Excise Duty) Order, 1938"
- (2) It shall come into force on the 1st April, 1938, whereupon the Steel Ingots (Excise Duty) Order, 1934 [except the notification of the Government of India in the Finance Department (Central Revenues) No 33 Central Excises, dated the 27th October, 1934, issued in pursuance of Clause 8 thereof] shall be cancelled in its application to the said Provinces. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any proceedings instituted before the said date.
- 2 Definitions. In this Oider, unless there is anything repugnant in the subject or context
 - (1) "the Aet" means the Iron and Steel Duties Aet, 1934 (XXXI of 1934),
 - (11) "Northern India" means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier, Central Provinces, Delhi, Ajmer-Merwara and Baluehistan,
 - (111) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
 - (iv) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Noithern India,
 - (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated, and includes any officer specially authorized by the Commissioner with the special or general consent of the Central Board of Revenue, to exercise throughout Northern India or any specified area therein all or any of the powers of the Assistant Commissioner under this Order, and

- (vi) Inspecting Officer includes officers of the Central Excises and Salt Department Northern India not below the rank of Inspector and any officer of the Customs or Income tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which the Steel Ingots hable to duty are possessed or manifactured and shall include an officer permanently stationed at the manifactory to supervise its operations.
- 3 Agent of owner to be deemed owner for certain purposes —When any person is expressly or impliedly authorized by the owner of any manufactory of steel ingots to be his Agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory
- 4 Owner of manufactory to furnish returns of steel ingots produced —(1) The owner of every manufactory of steel ingots
 - (a) shall prepare or cause to be prepared a return in Γοτm A set out in the Schedule to this Order of all steel ingots produced in the manufactory each day and shall lodge the said return with the Assistant Commissioner on the day to which it relates
 - (b) shall prepare or eause to be prepared a consolidated roturn in Form B set out in the Schedule to this Order of all steel ingots produced in the manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
 - (c) shall sub cribe at the foot of the said returns a declaration that the particulars set out therein are true to the best of his knowledge and behef and
 - (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasmy or into any other treasmy approved by the Commissioner the amount of the duty payable under section 4 of the Act on the quantity of steel ingots shown in Column 4 of the return in Torm B and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the end of the month to which the return relates
- (2) If any person refuses or without lawful evenue (the burden of proving which shall lie upon such person) neglects—
 - (a) to prepare or cause to be prepared to the best of his know-ledge and belief the returns required by sub clause (1)

TRON AND STIEL

- (b) to subscribe at the foot thereof a declaration required by that sub-clause, or
- (c) to lodge the said returns with the Assistant Commissioner within the time required by that sub-clause,

he shall be punishable with fine which may extend to two thousand tupees

- 5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return as prescribed in clause 4(1) (b) or if the information supplied is incomplete or inaccurate the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form C prescribed in sub-clauses (1) and (2) may be served on the owner of the manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- (4) The owner of the manufactor shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid, and shall furnish evidence of such payment or payments before the Assistant Commissioner within ten days of service of the notice in Form C
- 6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory of steel ingots shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the returns prescribed in Clause 4
- (2) If any person fails without lawful excuse (the builden of proving which shall be upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to two thousand rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory of steel ingots and may, with or without notice to the owner, examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the returns prescribed in Clause 4, or of informing himself

TRON AND STERL

as to any particulars regarding which information is required for the purposes of the Act or of this Order

- (2) If any person-
 - (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
 - (b) wilfully gives false or misleading information to the Assistant Commissioner or any Officer duly appointed under subclause (1) who is acting in accordance with his duty under the provisions of that sub-clause

such person shall be punishable with fine which may extend to two thousand rapees

- 8 Power to exempt from duty —The Central Government may be notification in the official Gazette exempt any steel ingots from the whole or part of the excise duty leviable thereon
- 9 Drawback —The payment of the refund referred to in section 7 of the Act shall be subject to the following conditions namely—
 - An application for such refund shall be made to the Metallur gical Inspector Jamshedpur and shall be accompanied—
 - (a) by a statement in triplicate in the form set out in Part I of Form D in the Schedule to this Order containing par ticulars of each item in the consignment to be exported and
 - (b) where the consignment consists of billets blooms of similar products purchased from a manufacturer in India and subsequently rolled by a statement in triplicate in the form set out in Part II of the said Form D containing particulars of each item purchased from such manufacturer
 - (2) If the Mettallurgical Inspector after obtaining from the applicant such further information if any as he may require is satisfied that duty his been paid on the consignment to be exported he shall sign two copies of the certificate in Part III of the sud Form D shull return one copy of the statement in Part I of Form D or of the statements in Part I and Part III of Form D as the case may be to the applicant with one copy of the certificate in Part III.

- of Form D, and shall transmit the second copy of the said statement or statements and certificate
- (a) if the consignment is exported by sea, to the Collector of Customs at the port of export,
- (b) if the consignment is exported by land
- (1) in the case of exports to Nepal to His Britannic Majesty's Envoy Extraordinary and Munister Plenipotentiary at the Court of Nepal,
 - (n) in the case of exports to Iran, to His Britannic Majesty's Vice-Consul at Zahidan,
 - (m) in the case of exports to Afghanistan, to the Frontier Customs Officer at Chaman or Peshawar, as the case may be
- (3) The applicant shall transmit his copy of the certificate to the authority to whom the second copy has been despatched in accordance with sub-clause (2) and on return to him of the certificate with an endorsement in the form set out in Part IV of Form D, signed by the said authority shall transmit the certificate and endorsement to the Metallurgical Inspector who if he has received from the said authority the duplicate copy with a like endorsement duly signed and is otherwise satisfied that the applicant's right to a refund has been established shall order payment of the refund admissible under section 7 of the Act
- 10 (1) In the case of exports to Buima, other than individual consignments of less than one ton in weight, the exporter shall have the option to accept, in her and in full discharge of the refund admissible under Clause 9, a certificate from the Collector of Customs at the port of export to the effect that the goods covered by the certificate would, to the best of his knowledge and belief, have been entitled to a refund if the exporter had exercised his option to receive it in cash
- (2) The exporter who exercises the above option shall make an application, in quadruplicate, to the Collector of Customs at the port of export in the form set out in Part I of Form E, in the Schedule to this Order
- (3) If the Collector of Customs, after obtaining from the applicant such further information, if any, as he may require, is satisfied as to the correctness of the details given in the said application he shall sign, in quadruplicate, a certificate set out in Part II of the said Form E, one

copy being handed to the exporter so that it may accompany the consignment to the port of destination one being despatched to the Collector of Customs at the port of destination one being transmitted to the Metallurgical Inspector and one being retained in his office for record

Provided that if the Collector of Customs at the port of export is unable to certify the correctness of the details given in the said applica tion until after shipment be shall mark the certificate as provisional the final certificate being sent subsequently direct to the Collector of Customs at the port of destination

11 Payment of duty short levied or erroneously refunded —When duty has been short levied through madvertence error or misconstruction on the part of the Assistant Commissioner or through mis state ment as to quantity on the part of the owner

or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

- 12 No refund of duty erroneously levied or paid unless claimed within six months—No duty which has been paid and of which repay ment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment
- 13 An appeal shall he from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner to the Commissioner to an appeal shall he from any original order of the Commissioner but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

14 No appeal under Clause 13 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

THE SCHEDULE

FORM A

No

(See clauses 4 and 5)

Daily Record of Ingot Production

Particulars of Steel Ingots produced at Steel Works on the (Date)

	Weight of Motal in mould	Number of Ingots	Weight		Total weight		
Cast No			Tons	Cwts	Ton5	Cwts	Remarks
					, i		
		!					
Total							

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works, and that they are, in so far as I can ascertain, accurate and complete.

(Signed)

Dated thus

day of

19

(To be signed by the Owner, Managing Agent or other principal officer of the Steel Works)

FORM B

(See clauses 4 and 5)

Particulars of Steel Ingots produced at Steel Works during the month of

Date of production	2 Number of Ingots	3 We ght of Ingots	4 Total weight of Ingots produced each day	5 Number and date of Form 4 11 which details are given

I do hereby declare that I have compared the above particulars with the records and books of my Steel Works and that they are in so far as I can ascertain accurate and complete

(Signed)

Dated this

day of

19

(To be signed by the Owner Managing Agent or other Principal Officer of the Steel Works)

FORM C

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act XXXI of 1934 No

> ASSISTANT COMMISSIONERS OFFICE CENTRAL EXCISES AND SALT NORTHERN INDIA 19

Name of Steel Works

For the month of

19

Owner

Amount (Rupees)

Assistant Commissioner

TORM C

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act X X λ I of 1934

No
Assistant Commissioner's Office
Central Excises and Salt
Northern India

To

19

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of Rupees due and unpad on account of Duty on Steel Ingots for the month of land that if the above amount be not pau within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Iron and Steel Duties Act 1934

Assistant Commissioner
NB—No payments should be tendered on
Sunday nor after 2 30 PM on
any day nor after 12 30 PM on
Saturdays

FORM D

(See Clause 9)

PART T

Particulars of each item in the consignment to be exported--

- (a) Section of material
- (b) Weight of Material
 - (i) Excised,
 - (11) Non-excised

Total.

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART II

Particulars in respect of the materials out of which the articles to be exported were manufactured

- (a) Section of material
- (b) Weight of Material
- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Shipping Advice, and
- (f) Number and date of Railway Receipt

PART III

Certificate

I certify that payment of the excise duty leviable under section 4 of the Iron and Steel Duties Act, 1934 (XXXI of 1934) has been paid in respect of part of the goods specified in Part I

(Signed)

Metallurgical Inspector, Jamshedpur

PART IN

Endorsement

I certify that the goods specified in Part I were exported out of India by on 19

(Signed)

Collector of Customs

His Britannic Majesty s I novy Latraordinary and Minister Plempotentiary at the Court of Nepal His Britannic Majesty s Vice Consul at Lahidan

I rontier Gustoms Officer

FORM E

(See clause 10)

PART I

- 1 I/We propose to export the goods specified below to (Burma) namely -
 - (1) Particulars of each item in the consignment to be exported
 - (a) Section of material
 - (b) Weight of material-
 - (1) excised
 - (11) non excised

Total

- (c) Heat number(s) of material
- (d) Number and date of Works Order
- (e) Number and date of Railway Reccipt
- (2) Particulars in respect of the materials out of which the articles to be exported were manufactured —
 - (a) Section of material
 - (b) Weight of material
 - (c) Heat number(s) of material
 - (d) Number and date of Works Order
 - (e) Number and date of Railway Receipt

^{*}These particulars are to be given if the consignment consists of bliefs blooms or similar products purchased from a manufacturer in India and subsequently rolled

- 2. I/We do hereby declare that the excised goods specified above are, to the best of my/our knowledge and belief
 - (a) Steel Ingots produced in British India, and/or
 - (b) Articles of non or steel manufactured in British India from steel ingots produced in British India and are
 - (1) blooms or billets, or
 - (n) other manufactures of non or steel, not fabricated,
 - (111) other manufactures of non or steel, fabricated
- 3 I/We request that a certificate in respect of the abovementioned consignment, admissible under clause 10 (1) of the Northern India Steel Ingots (Excise Duty) Order, 1938, may be granted I/We do hereby declare that I/We shall accept the certificate in full discharge of the refund due to me/us under clause 9 of the said Order

Exporter(s)

Date

(Name and address)

To

THE COLLECTOR OF CUSTOMS.

Port

PART II

No

I certify that the goods specified above have been shipped in full to . (destination) on the 19 and that they would to the best of my knowledge and belief, have been entitled to a refund under section 7 of the Iion and Steel Duties Act, 1934 (XXXI of 1934), had the exporter (name) exercised his option of receiving it in cash under clause 9 of the Northern India Steel Ingots (Excise Duty) Order, 1938

Port of export

Collector of Customs

Date

[Finance Department (Central Revenues) Notification No 12-C Exc, dated the 19th March 1938, as amended by F D (C R) Notification No 47 C Exc, dated the 1st April 1938]

333

IRON AND STEPI

D -EXEMPTIONS

In pursuance of clause 8 of the Steel Ingots (Excuse Duty) Order, 1934 the Governor General in Council is pleased to exempt from the payment of the duty leviable under section 4 of the Iron and Steel Duties Act 1934 (XNAI of 1934) steel ingots produced in Ordnance Factories in India belonging to the Government

[Finance Department (C R) Notification No 33 Central Factors dated the 27th October 1934]

E APPOINTMENTS OF COLLECTORS

In pursuance of clause 2 (2) of the Steel Ingots (Excise Duty) Order, 1934, the Governor General in Council is pleased to appoint the Metallurgical Inspector, Jamshedpur as Collector for the purposes of that order

[Finance Department (C R) Notification No 34-Central Excises, dated the 27th October 1934]

In pursuance of Sub-rule (2) of rule 2 of the Steel Ingots (Excise Duty) Order, 1934, the Governor General in Council is pleased to appoint the Contioller of Inspection, Calcutta Inspection Circle (Indian Stores Department), Calcutta as a Collector for the purposes of that Order

[Finance Department (C R) Notification No $^{4-}$ entral Excises, dated the 15th December 1934]

PART II

ACTS APPLIED TO BERAR

A-THE ACTS APPLIED TO BERAR

The Governor General in Council has applied the following Acts to Berar under the Indian (Foreign Jurisdiction) Order in Council 1902 vide notification of the Government of India in the Foreign Department No. 3510 I B dated the 3rd November 1913 as subsequently amend ed.—

Modifications

Name of the Act

114 B The Motor Spirit (Duties) Act 1917 (H of 1917)	
135 The Indian Finance Act 19°2 (XII of 19 °)	Only section 5 shall be applicable
193 The Sugar (Excise Duty) Act 1934 (\IV of 1934)	cabio
194 The Matches (Excise Duty) Act 1934 (XVI of 1934)	Sections 0 and 21 shall be omitted
194 D The Mechanical Lighters (Excise Duty) Act 1934 (XXIII of 1934)	Section 16 shall be omitted

Note —The above Acts are reproduced on pages 1—2 23 61—64 1_6—131 and 234—287 respectively

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

B THE BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as in force in Berai, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berai of the duty imposed by the first-mentioned Act

- 1 Short title and commencement (1) This Order may be called "The Berar Motor Spirit (Duties) Order, 1938"
- (2) It shall come into force on the 1st April 1938 whereupon the notification of the Government of India in the Finance Department (Central Revenues), No 2-Central Excises, dated the 8th January 1938 shall be cancelled. This cancellation shall not however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 Definitions In this Order unless there is anything repugnant in the subject or context
 - (1) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917) as applied to Berar.
 - (ii) "Commissioner" means the Commissioner Central Excises and Salt, Northern India
 - (m) "Deputy Commissioner" means a Deputy Commissioner. Central Excises and Salt, Northern India
 - (10) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India, within whose jurisdiction the manifactory is situated and includes any officer specially authorised by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner under this Order
 - (v) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India not below the rank of Inspector and any officers of the Customs of Income Tax Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which motor spirit hable to duty is possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

BERAR MOTOR SPIRIT (DUTIES) ORDER 1938

- 3 Agent of owner to be deemed owner for certain purposes —When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory
- 4 Owner of manufactory to furnish a return of motor spirit produc ed —(1) The owner of every manufactory—
 - (a) shall leep a correct daily account in Form A set out in the Schedule appended to this Order
 - (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule appended to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
 - (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief and
 - (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or into any other treasury approved by the Commissioner the amount of the duty payable under section 3 (1) of the Act on the quantity of the motor spirit shown in column 2 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates
 - (2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects—
 - (a) to keep a correct daily account in Form A prescribed in subclause (1) (a)
 - (b) to prepare or cause to be prepared to the best of his know-ledge and belief a return required by sub clause (1)
 - (c) to subscribe at the foot thereof a declaration required by that sub clause or
 - (d) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

he shall be punishable with fine which may extend to five hundred rupees

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

- (3) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of summary assessment and non-payment of duty. (1) If the owner of a manufactory fails to submit a return, or if the information supplied is incomplete, or inaccurate, the Assistant Commissioner may, after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C set out in the Schedule appended to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4 (1) (d), the Assistant Commissioner shall cause a notice in the said Form C to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form C prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice, or if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- (4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury, or into any other treasury approved by the Commissioner, less any amount that may already have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C
- 6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory shall maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in Clause 4
- (2) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

BERAR MOTOR SPIRIT (DULLS) ORDER 1938

- (2) If any person-
 - (a) voluntarily obstructs or offers any resistance to or impedes or otherwise interferes with or
 - (b) withholds any information in his possession which he is required to furnish under the provisions of suh clause (1) from or
 - (c) wilfully gives false or misleading information to

any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provision of that sub clause such person shall be punishable with fine which may extend to five hundred rupees

- 8 Payment of duty short-levied or erroneously refunded —When duty has been short levied through inndvertence error or misconstruction on the part of the Assistant Commissioner or through mis state ment as to quantity on the part of the owner
- or when any such duty after having heen levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand heing made within six months from the close of the month in respect of which the duty shall have heen levied or from the date of making the refund

- 9 No refund of duty erroneously levied or paid unless claimed within six months—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall he returned unless such claim is made within six months from the date of such payment
- 10 An appeal shall lie from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner hut an appeal shall lie from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal lies

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person heing given an opportunity of stating his case

11 No appeal under Clanse 10 shall he admitted unless received by the appellate authority within three months of the date of the order

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

THE SCHEDULE

FORM A

(Vide clause 4)

MOTOR SPIRIT ACCOUNT

Date	Opening balance	Description of motor spirit	Issued out of the premises Imperial gallons	Closing balance	Remarks
1	2	3	4	5	6
	-				

FORM B (Vide clause 4)

the month of

Particulars of motor spirit produced at

Description of motor spirit Issued out of the Premises, on which duty is leviable Imperial gallons

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain, accurate and complete

Dated this

day of

19

manufactured during

(Signed)

19

(To be signed by the Owner, Managing Agent or other principal officer of the manufactory)

BERAR MOTOR SPIRIT (DUTIES) ORDER, 1938

FORMC

(Vide clause 5)

Notice of Demand of Payment of Duty under Clau e 5 of the Order made under Act II of 1917

No

Assistant Commissioner & Office Central Figures and Salt

19

19

Name of Manufactory

For the month of

Owner

Amount (Rupees)

Assistant Commissioner

FORM C

(Vide clause 5)

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917

No

Assistant Commissioner's Office Cen al Excises and Salt

19

To

Take notice that on hehalf of the Central Government I hereby demand payment by you of the sum of Rs now dne and unpaid on account of Duty on Motor Spint for the month of

Motor Spirit for the month of 19 and that if the above amount be not paid within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act 1917 as applied to Berar

Assistant Commissioner

NB—No payment should be tendered on Sunday nor after 2 30 PM on any day nor after 12 30 PM on Saturdays

[Finance Department (Central Revenues) Notification No 29 C Exc dated the 26th March 1938]

BERAR KEROSENE (DUTIES) ORDER, 1938

C THE BERAR KEROSENE (DUTIES) ORDER, 1938

In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), as in force in Berar and as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act.

- 1 Short title and commencement (1) This Order may be called "The Berai Kerosene (Duties) Order, 1938"
- (2) It shall come into force on the 1st April 1938 whereupon the Berar Kerosene (Duties) Order, 1934, shall be cancelled 'This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 Definitions. In this Order unless there is anything repugnant in the subject or context
 - (1) "the Act" means the Motor Spirit (Duties) Act, 1917 (II of 1917), as applied to Berai and as made applicable to the levy and collection of an excise duty on kerosene,
 - (11) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
 - (111) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
 - (iv) "Assistant Commissioner" means the Assistant Commissioner of Cential Excises and Salt, Northern India, within whose jurisdiction the manufactory is situated and includes any officer specially authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner, and
 - (v) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorized by the Commissioner, with the special or general consent of the Central Board of Revenue, to inspect the premises in which kerosene liable to duty is possessed or manufactured, and shall include an officer permanently stationed at the manufactory to supervise its operations

BERAR KEROSENE (DUTIES) ORDER, 1938

- 3 Agent of owner to be deemed owner for certain purposes —When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Assistant Commissioner such person shall for such purposes be deemed to be the owner of such manufactory
- 4 Owner of manufactory to furnish a return of kerosene produced —
 (1) The owner of every manufactory—
 - (a) shall keep a correct daily account in Form A set out in the schedule appended to this Order
 - (b) shall prepare or cause to be prepared a return in Form B set out in the Schedule appended to this Order of all kerosene produced within the meaning of section 3 of the Act in such manufactory during the preceding month and shall lodge the said return in triplicate with the Assistant Commissioner within seven days of the close of the month to which it relates
 - (c) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of bis knowledge and belief and
 - (d) shall within seven days of the close of the month to which the return relates deposit into the local Treasury or info any other treasury approved by the Commissioner the amount of the duty payable under section 3(1) of the Act on the quantity of the kerosene shown in column 2 of the said return and shall furnish evidence of such payment or payments to the Assistant Commissioner within fourteen days of the close of the month to which the return relates
- (2) If any person refuses or without lawful excuse (the burden of proving which shall be upon such person) neglects—
 - (a) to keep a correct daily account in Form A prescribed in sub clause (1) (a)
 - (b) to prepare or cause to be prepared to the best of his know ledge and belief a return required by sub clause (1)
 - (c) to subscribe at the foot thereof a declaration required by that sub clause or
 - (d) to lodge the said return with the Assistant Commissioner within the period required by that sub clause

he shall be punishable with fine which may extend to five hindred rupees

BERAR KEROSENE (DUTIES) ORDER, 1938

- (3) If any person makes a statement in the declaration mentioned in this clause which is false and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees
- 5 Procedure in case of summary assessment and non-payment of duty (1) If the owner of a manufactory fails to submit a return, or if the information supplied in the return is incomplete or inaccurate, the Assistant Commissioner may after such enquiry as he considers necessary, make a summary assessment on such information as may be available and shall notify the assessment to the owner in Form C, set out in the Schedule appended to this Order
- (2) If the amount of duty is not deposited in accordance with the procedure prescribed in clause 4(i) (d), the Assistant Commissioner shall cause a notice in the said Form C, to be served on the owner requiring him to make payment of the aforesaid duty within ten days of service of the said notice
- (3) A notice in Form C, prescribed by sub-clauses (1) and (2) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory
- (4) The owner of the manufactory shall pay the amount of duty assessed into the local Treasury or into any other treasury approved by the Commissioner less any amount that may already have been paid, and shall produce proof of such payment before the Assistant Commissioner within ten days of service of notice in Form C
- 6 Owner of manufactory to maintain books of account, etc (1) The owner of every manufactory shall maintain such records and books of accounts as well admit of ready comparison to the satisfaction of the Assistant Commissioner with the entries made in the return prescribed in Clause 4
- (2) If any person fails without lawful excuse (the buiden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (1), he shall be punishable with fine which may extend to five hundred rupees
- 7 Power of entry, etc (1) Any Inspecting Officer shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein, and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order

BERAR KEROSENE (DULIES) ORDER 1938

- (2) If any person-
 - (a) volunturaly obstructs or offers any resistance to or impedes or otherwise interferes with or
 - (b) withholds any information in his possession which he is required to furnish under the provisions of suh clause (1) from or
- (c) wilfully gives false or misleading information to any officer empowered under sub clause (1) of this clause who is acting in accordance with his duty under the provision of that sub clause such person shall be punishable with fine which may extend to five hundred rupees
- 8 Payment of duty short levied or erroneously refunded —When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis state ment as to quantity on the part of the owner
- or when any such duty after having been levied has been owing to any such cause erroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously been unde shall pry the deficiency or repry the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have heen levied or from the date of making the refund

- 9 No refund of duty erroneously levied or paid unless claimed with in six months —No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment
- 10 An appeal shall he from any order of the Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner No appeal shall he from any appellate order of the Commissioner hut an appeal shall he from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall he passed having an effect more prejudicial to the person concerned than the order under revision without such person heing given an opportunity of stating his case

11 No appeal under clause 10 shall be admitted unless received by the appellate authority within three months of the date of the order

BERAR KEROSENE (DUTIES) ORDER, 1938

THE SCHEDULE.

FORM A

(Vide clause 4)

KFROSENE ACCOUNT

Opening balance	Description of kerosene	Issued out of the pre- mises Imperial gallons	Closing balance	Remarks.
2	3	4	5	6
	balance	balance of kerosene	Opening balance of control of the pre- below of control of the pre- mises imperial gallons	Opening balance of the pre- balance of mises balance kerosene Imperial gallons

FORM B

(Vide clause 4)

Particulars	of	kerosene	produced	at	
		${f t}{f b}$	e month	of	19

manufactured during

Description of kerosene	Issued out of the premises, on which duty is leviable Imperial Gallons
1	2

I do hereby declare that I have compared the above particulars with the records and books of my manufactory and that they are, in so far as I can ascertain, accurate and complete

Dated this

day of

19

(Signed)

(To be signed by the Owner, Managing Agent or other principal officer of the Manufactory)

ø

BERAR KEROSENE (DULIES) ORDER 1938

FORM C

(Fide clause 5)

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917 as applied to kerosene

Νo

Assistant Commissioner's Office Central Excises and Salt

19

19

Name of Manufactory

For the month of

Owner

Amount (Rupees)

FORM C

(Vade clause 5)

Notice of Demand of Payment of Duty under Clause 5 of the Order made under Act II of 1917 as applied to kerosene

No

Assistant Commissioner's Office Central Excises and Salt 19

То

Tele notice that on behalf of the Central Government I horoby domand payment by you of the sum of Rs now due and unpaid on account of Duty on kerosene for the month of Duty on kerosene for the month of Duty on benefit of the above amount be not paid within ten days after the date of service beroof on you I shall proceed to obtain payment of the sares according to the provisions of the Motor Spirit (Duties) Act 1917 as applied to Berar

Assistant Commusioner
NB—No payments should be tendered
on Sunday nor after 2 30 PM on any
day nor after 12 30 PM on Satur
days

Assislant Commissioner

[Finance Department (Central Revenues) Notification No 30 C Exc dated the 26th March 1938]

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

D THE BERAR SUGAR (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 10 and 11 of the Sugar (Excise Duty) Act, 1931 (XIV of 1931), as in force in Berar, the Central Government is pleased to apply in the adapted form set out below eertain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLL, COMMENCEMENT AND DEFINITIONS

- 1 (1) This Order may be called "The Berai Sugai (Excise Duty) Order, 1938"
- (2) It shall come into force on the 1st April 1938, whereupon the Sugar (Excise Duty) Berar Order, 1931 (except the notification of the Government of India in the late Foreign and Political Department No 457-I B, dated the 20th September 1931, issued in pursuance of clause 10 thereof) shall be cancelled. This cancellation shall not however have effect as regards anything done or any offence committed, or any fine or penalty mention, or any proceedings instituted before the said date.
- 2 In this Order unless there is anything repugnant in the subject or context
 - (1) the "Aet" means the Sugar (Excise Duty) Act, 1931 (XIV of 1934) as applied to Berai,
 - (11) "India" means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897), as applied to Berar together with all foreign possessions on the contrment of India not protected by a customs cordon,
 - (m) "Commissioner" means the Commissioner Central Excises and Salt, Northern India,
 - (w) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
 - (v) "Assistant Commissioner" means the Assistant Commissioner of Central Excises and Salt, Northern India in whose jurisdiction the factory is situated, and includes any officer specially authorized to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner,
 - (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax

BERAR SUGAR (EXCISE DUTY) ORDER 1938

Department authorized by the Commissioner with the special or general con ent of the Central Board of Revenue to inspect the premises in which sugar liable to duty is possessed or manufactured and shall include an officer per manently stationed at the factory to supervise its operations

- (vii) Inspector means the Inspector of Central Excises and Salt Department Northern India appointed to supervise the working of the factory or any other officer duly empowered by the Commissioner in this behalf
- (viii) Duty means the duty payable under section 3 of the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Ceutral Government eball in any case otherwise direct the power of specially authorising any officer to exercise throughout Berar or any specified area therein all or any of the powers of an Assist ant Commissioner under this order shall be exercisable by the Commissioner

CHAPTER III

MANUFACTURE AND ACCOUNTS

- 4 Every owner of a factory shall keep a correct daily account in Form A appended to this Order Separate accounts shall be kept for (a) sugar other than khandsan sugar or palmyra engar (b) khandsan sugar ind (c) palmyra sugar
- 5 Within five days after the close of each month every owner of a factory shall submit to the Assistant Commissioner a monthly leturn in Form B appended to this Order in triplicate showing the quantity of sugar issued from the premises of the factory or used within the said premises for the manufacture of any commodity other than sugar during that month Separate returns shall be filed for (a) sugar other than khandsari sugar or palmyra sugar (b) kbandsari sugar and (c) palmyra sugar
- 6 On receipt of the return referred to in clause 5 the Assistant Commissioner shall after verification of the returns of exports if any to places outside India and such other enquiry as he may deem fit assess the duty pavable on sugar removed from the factory or used within its premises for the manufacture of any commodity other than sugar. If the owner of a factory fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

a factory who shall by the end of the month following that for which the return was required to be made, pay it into the local Treasury less any amount that may have been paid, before the return is submitted, into any other treasury approved by the Commissioner, provided that evidence of such payment or payments shall be presented to the Assistant Commissioner within fourteen days of the close of the month to which the return relates

- 7 (1) Every owner of a factory, other than a factory for khandsarr or palmyra sugar, shall maintain the following accounts
 - (a) Account of cane received and crushed,
 - (b) Daily Manufacture Reports,
 - (c) Manufacture Run Report,
 - (d) Sugai Production Register, and
 - (e) Store Register,

in Forms C, D, E, F and G respectively appended to this Order. He shall also maintain a Sugar Issue and Bill register showing, amongst other particulars, the following details of issues from the factory, namely, Name and address of Consignee, Destination of Consignment, Quantity, Railway Receipt, No and date, freight paid, Invoice Number and date, Number and date of pass issued under clause 8 and the following details of the bills issued in respect of each transaction, namely, Bill Number and date, Ledger Folio Number and Sales Journal Folio Number

- (2) With the exception of the Run Report, which shall be written up on the exprise of the run, all accounts shall be written up daily in a clear and legible manner, even if no transactions take place
- 8 No sugar shall be issued from a factory except under a pass in the following form signed by the owner of the factory
 - (a) Date and time of issue,
 - (b) Total number of bags issued,
 - (c) Average weight in maunds and seers of each bag,
 - (d) Total weight of sugar issued,
 - (e) Consignee's name and destination of consignment,
 - (f) Signature

The pass shall be made out in triplicate of which one copy shall be retained by the owner and filed in his office, one copy shall accompany the consignment to its destination and the third copy shall be sent without delay to the Inspector — Any breach of this clause shall be punishable with fine which may extend to one thousand rupees

9 If any sugar is to be used within a factory for the manufacture of any commodity other than sugar, the quantity of sugar required for

353

NERAR SUGAR (EXCISE DUTY) ORDER 1938

the purpose shall he removed from the store room under a pass signed by the owner and containing the following particulars —

- (a) Date and time of issue
- (b) Total number of bags issued
- (c) Average weight in maunds and seers of each hag
- (d) Total weight of sugar issued
- (e) Purpose for which issued
- (f) Signature

A copy of this pass shall be sent without delay to the Inspector Anv breach of this clause shall be punishable with fine which may extend to one thousand rupees

- 10 Fvery owner of a factory shall give prompt intimation by regis tered post to the Inspector of the commencement of manufacture in his factory
- 11 An Inspecting Officer may enter the piemises of any owner of a factory and inspect the building the machinery the stocks and the accounts and may at any time check the correctness of the records made of removals of sugar from the factory or their transfer within the factory to that part of the premises (if any) in which it is to be used for the manufacture of any commodity other than sugar
- 12 If any owner of a factory fails to keep correct accounts in the manner prescribed by clause 4 and by clause 7 (if applicable) or refuses to permit any authorized officer to enter his premises and inspect the building machinery stocks and accounts he shall be punishable with impresoment which may extend to six months or with fine which may extend to two thousand rupees or with both
- 13 If the Commissioner has reason to believe that the owner of a factory is not maintaining correct accounts in the manner prescribed by clause 4 and clause 7 (if applicable) he may without projudice to the provisions of clause 12 but subject to the provisions of clause 19 direct that no sugar be issued from the factory or he used within the factory in the manufacture of any commodity other than sugar otherwise than under the authority of a permit granted by an authority appointed for the pur pose

CHAPTER IV

REFUNDS AND REMISSIONS

14 Any person who exports from Berar to my place outside India sugar on which duty has become parable under the Act shall (a) in the case of exports by land on production of satisfactory evidence hefore the Assistant Commissioner that the sugar has been so exported and that the duty has heen paid or has become payable in respect of such

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

sugar, and (b) in the case of exports by sea, on production of an application in Form H appended to this Order, duly completed, either before the Asistant Commissioner or before the Customs-collector at the port of export, receive a refund of that duty. If the exporter is the owner of the factory in which the sugar was produced and has presented his application for refund to the Assistant Commissioner the amount may, at that officer's discretion, be paid in cash or be set off against duty due from the owner of the factory

15 Any owner of a factory who receives into the factory for the purpose of further refinement or manufacture, sugar on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the duty has been paid in respect of such sugar, receive a refund of that duty. Such refund may, at the discretion of the Assistant Commissioner, be paid in cash or be set off against duty due from the owner of the factory.

16 The Central Government may, by notification in the official Gazette, exempt any sugar from the whole or any part of the duty leviable thereon

CHAPTER V

MISCELLANEOUS

17 Any dispute as to the sucrose content of sugar shall be determined by the Chemical Adviser to the Commissioner or by such other officer as the latter may empower in this behalf

18 If in the case of any factory the duty falls into arrears the Assistant Commissioner may order that no sugar shall be issued from that factory until duty has been paid on the sugar under issue and on any sugar previously issued from the factory in respect of which duty is in arrears

19 An appeal shall he from any order of an Assistant Commissioner to the Deputy Commissioner, and from any order of the Deputy Commissioner to the Commissioner. No appeal shall he from any appellate order of the Commissioner, but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue. The Central Government may revise any order passed under the Act from which no appeal hes

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

20 No appeal under clause 19 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made

BERAR SUGAR (EXCISE DUTY) ORDER 1938

- 21 The Central Government may empower any officer to search any place vessel cart or means of convexance for sugar hable to duty and to seeze and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Act or of this Order has occurred
- 21 A Any person against whom a reasonable suspicion exists that be has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the rank of an Inspector
- 21 B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested who shall produce the arrested person before the nearest Magistrate
- 21 C When any such person is taken before a Magistrate such Magistrate may if he thinks fit either commit him to gad or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department

Provided that any person so arrested committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

- 22 (1) Sugar in respect of which breaches of the Act or of this Order have been committed shall together with the packages or cover ings thereof be hable to confiscation which may without prejudice to the provisions of section 9 of the Act be adjudged subject to the provisions of clause 19 by the Assistant Commissioner
- Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in heu of confiscation such fine not exceeding one thousand rupees as he thinks fit
- (2) Articles of which confiscation has been adjudged under subclause (1) and in re-pect of which the option of paying a fine in hen of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commi stoner may direct
- 23 The Assistant Commissioner may accept from any person who is reasonably suspected of having committed an offence under the Act or under this Order a sum of money not exceeding one thousand rupees in lieu of punishment for breach of any of the provisions of the Act or of this Order
- 24 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity on the part of the owner of a factory

BERAR SUGAR (FXCISE DUTY) ORDER, 1938.

or, when any such duty after having been levied has been, owing to any such cause, eironeously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has enoneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund

Provided that a person chargeable with duty short-levied as a result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

25 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

FORM A
SUGAR MANUFACTURE ACCOUNT

(Vide clause 4)

the manufacturo of Quantity issued from factory otherwise than for export out within the fac-Quantity received or removed Juantity removed from Quantity destroyed by ont * tory for export out Date Opening Balance Quantity bagged Closing Balance, for Quantity tor Remarks 9 10 1 3 4 5 6 7 8 Cwt Cwt Cwt Cwt Cwt Cwt Cwt Cwt Total

^{*}State reasons for destruction of sugar

BERAR SUGAR (EXCISE DUTY) ORDER 1938

FORM B

MANUFACTURER S MONTHLY RETURN

(Vide clause 5)

Month		19)					
Opening Balance	Sugar bagged during the month	quantity issued from factory otherwise than for export out of India	Quantity used in factory for the monu facture of any other commodity	Quantity removed from factory for export out of India	Quantity destroyed in factory	Quantity received or removed for fur ther refinement or manufacture	Closing Balanco	Remarks
1	2	3	4	5	6	7	8	9
Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	Cwt	

*Details regarding exports slown in column 5

1	cut exported to	per	on
2	ewt exported to	per	on
3	cwt exported to	per	on
4	ewt exported to	per	on
		Signature	;

Dated the

Orders of Assistant Commissioner

Duty of Rs on hundredweight is hereby assessed and must be paid on or before and enter in Revenue Registers

Signature
Assistant Commissioner
Division

Dated the

NOTE —Returns in this form must be prepared for each calendar month throughout the year and must be submitted so as to reach the Assistant Commissioner within the first five days of the following month.

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

FORM C

Daily Cane Account Register

(Vide clause 7)

Name of Factory

Season

 \mathbf{Month}

		Cane received							Cane				
Date	Opening balanee	Pureha factor	sed at v gate	Ot stati		Ov Esta	vn ite	Total		shed	Closing balanee	rks	
		Day	To date	Day	To date	Day	To date	Day	To date	Day	To date		Remarks
	Mds	Mds	Mds	Mds	Mds	Mds	Mds	Mds	Mds	Md⊲	Mds	Mds	
												1 12	

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

FORM D

DAILY MANUFACTURING REPORT REGISTER

(Vide clause 7)

Name of Factory

Season

Report No

Date

erial No	Particulars						
1	Cane cru hed	Mds					
2	Total mixed juice	Mda					
8	Mixed Juice % cano						
	Added water o cano						
4	Sugar actually bagged	Mds					
ı	Estimated 3 ield sugar % cane						
	Estimated yield mola ses % cane						
(Bagasse % cane						
	Press cake % cane						
	Analysis						
	Cane	Sugar ?					
	Mixed juice	Sugar % Brix % Purity /					
	Final mola_509	Sugar % Brix % Purity %					
	Baga.se	Sugar /					
	Pres cale	Sugar %					

BERAR SUGAR (EXCISE DUTI) ORDER, 1938

FORM E

FANUFACTURING RUN REPORT EEGISTER (Vide clause 7)

Name of Factory

Season

Report No

Claufication Process used

Period ending

Serial No	Particulars		For the run	To date
1	No of days actual working			
2	Total cane crushed	Mds		
3	Total mixed juice	Mds		
4	Mixed juice % cane			
	Added water % cane			
5	Total sugar actually bagged	Mds		
	Sugar in process	Mds		
6	Molasses sent out	Mds		
	Molasses in Process	Mds		
7	Recovery sugar % cane			
	Production molasses % cane			
8	Bagasse % cane			
	Press cake % cane			
9	Analysis —			
	Cane	Sugar %]	
	Mixed Juice	Sugar % Brıx % Purıty %		
	Final Molasses	Sugar % Brıx % Purıty %		
	Bagasse	Sugar %		
	Press cake	Sugar %		
	Average pol of all sugars			

BERAR SUGAR (EXCISE DUTY) ORDER 1938

SUGAR BALANCE

Serial	Particulars	Cane =	Cane=100			
No		For the run	To date			
1	Sugar in cane	}	!			
2	Sugar in mixed juice					
3	Sugar in bagas o					
4	Sugar 1a commerc al sugars					
5	Sugar in press cake					
6	Sugar in mola. sea					
7	Sugar undotermined					

Stock in Process as on

	Block in 1700	css us	. on			
Senal No	Particulars	ca	Brix	Purity	Available Sugar	Molasses
1	Juice					
2	Syrup	ł	ļ			1
3	Massecute No I		1			
	No II	1]	ì	1	1
	No III	1	}	1	1	}
4	Light Molasses No I	[(ł	Į.	ł
	, No II	1		1		1
	No III			1		1
5	Heavy Molasses No I	1	1)	1
	No II		Ī	I	}	<u> </u>
6	Other material in Process	-				}
7	Sugar unbagged Mds					
	Total					

BERAR SUGAR (EXCISE DUTY) ORDER, 1938

FORM F DAILY SUGAR PRODUCTION REGISTER (Vide clause 7)

Name of Factory

Season

Month

Date	Sugar bagged		Sugar sent to godown		Sugar l left in hou	Remarks	
	Day	To date	Day	To date	Day	To date	
	Mds	Mds	Mds	Mds	Mds	Mds	
	1						

FORM G STORE REGISTER (Vide clause 7)

Name of Factory Season

Date	Opening balance	Received today	Total receipt to dete	Issued today	Total 1°sues to date	Closing balance	Remarks
	Mds	Mds	Mds	Mds	Mds	Mds	
-							

363

BERAR SUGAR (EXCISE DUTY) ORDER 1938

PORM H

(Vide clause 14)

PART I

I/We propose to export the undermentioned quantities of sugar to (country of destination) —

Description of sugar	Number of bags	Average weight of the contents of each bag	Total quantity		Remarks
1	-	3	4		5
		Mdø Srs	Mels Srs	Cwts Ibs.	

Exporter(s)

Dated the

20

'Inc Collictor of Customs
Port

No

I certify that the consignment of sugar specified above has been shipped in full to (country of destination) on the 19 and that there has been no relanding of any sugar contained in the said consignment

(Signed) Collector of Customs
Port

BERAR SUGAR (EXCISE-DUTY) ORDER, 1938

PART II.

I/We request that a refund of the duty paid or payable in respect of the above consignment admissible under clause 14 of the Berar Sugar (Excise Duty) Order, 1938, may be allowed Documents showing that excise duty at the rate of Rs per cwt amounting to Rs has already been paid or become payable in Berar are enclosed herewith

Exporter(s)

Dated the

19

То

*The Assistant Commissioner, CENTRAL EXCISES AND SALT,

Division

THE COLLECTOR OF CUSTOMS,
Port

I am satisfied that the refund claimed is admissible and may be paid. The amount paid is adjustable in the books of the Accountant General,

Assistant Commissioner, Central Excises and Salt,

Division

Collector of Customs,
Port

[Finance Department (Central Revenues) Notification No 31-C Exc, dated the 26th March 1938 as amended by F D (C R) Notification No 68-C Exc, dated the 10th September 1938]

* Strike off the portion not required

RERAR-SUGAR

(a) OFFICERS LMPOWERED TO SLARCH

In pursuance of clause 21 of the Berar Sugar (Excise Duty) Order, 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for sugar liable to duty and to searce and remove or detain any sugar in respect of which it appears to them that duty should have been but has not been levied or that any contravention of the provisions of the Sugar (I was Duty) Act 1934 (NIV of 1934) as in force in Berar or of the said Order has occurred

(F D (C R) Notification No 65 C Exc dated the 10th September 1938 J

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938.

E THE BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), as in force in Berai, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berai of the duty imposed by the first-mentioned Act

CHAPTER I

SHORT TITLE, COMMENCEMENT AND DEFINITIONS

- 1 (1) This Oider may be called "The Beiar Mechanical Lighters (Excise Duty) Oider, 1938"
 - (2) It shall come into force on the 1st April 1938

Nothing in this Oider shall, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, of any proceedings instituted before the said date

- 2 In this Order, unless there is anything repugnant in the subject or context
 - (i) "the Act" means the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934) as applied to Berai,
 - (11) "India" means the territories included in India as defined in the General Clauses Act, 1897 (X of 1897) as applied to Berar together with all foreign possessions on the continent of India not protected by a customs cordon;
 - (111) "Commissioner" means the Commissioner, Central Excises and Salt, Northern India,
 - (w) "Deputy Commissioner" means a Deputy Commissioner, Central Excises and Salt, Northern India,
 - (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, in charge of the jurisdiction and includes any officer specially authorised to exercise throughout Berar or any specified area therein all or any of the powers of an Assistant Commissioner under this Order,
 - (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank of Inspector and any officer of the Customs or Income-tax Department authorised by the Commissioner, with the

BEDAR MECHANICAL LIGHTERS (EXCISE DUTY) ODDER, 1938

special or general consent of the Central Board of Revenuo, to inspect the premises in which Mechanical Labters hobbe to duty are possessed or manufactured and shall in clinde on officer permonently stationed of any such premises

- (vii) Inspector means the Inspector Central Everses and Salt Department Northern India appointed to supervise the worling of the factory or any other officer duly empowered in this behalf by the Commissioner and
- (viii) Duty means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially outhorising any officer to evereise throughout Beror or ony specified erec therein all or any of the powers of an Assist ant Commissioner under this Order shall be exercisable by the Commissioner

CHAPIER III

MANUFACTURE OF MECHANICAL LIGHTERS

4 The Assistant Commissioner may issue to any person firm or company being the owner of a monufactory a heence in Form A set out in the Schedule appended to this Order to manufacture mechanical lighters

Provided that the helder of such a heence shell not without the sanction of the Central Government be given a licence in respect of ony other manufactory within the same district

- 5 The holder of a heence in Form A may manufacture mechanical lighters subject to the conditions of bis heence
- 6 The position of the premises covered by a licence to manifacture mechanical lighters shall be clearly described in the license and the licensee shall manufacture mechanical lighters within the premises therein described and not elsewhere
- 7 Every holder of a licence in Form A shall leep o correct daily occount in the form prescribed in the licence
- 8 Within five days after the close of each month every holder of a licence in Form A shall submit to the Assistant Commissioner in triplicate a monthly return in Form B set out in the Schedule oppended to

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

this Order showing the number of mechanical lighters removed from the manufactory during that month

- 9 On receipt of the return referred to in clause 8, the Assistant Commissioner shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on mechanical lighters (other than mechanical lighters of the type known as 'Self-lighting Cigarettes' in boxes Learing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made
- 10 Any Inspecting Officer may enter the premises of the holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of mechanical lighters and of materials for use in manufacturing mechanical lighters and the accounts
- 11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- 12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licence, building, machinery, stocks and accounts or transfers the licence or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

CHAPTER IV

REFUNDS AND REMISSIONS

- 13 Any person who exports from Berar to any place outside India mechanical lighters on which duty has been paid under the Act, shall, on production of satisfactory evidence before the Assistant Commissioner that the mechanical lighters have been so exported and that the duty has been paid in respect of these mechanical lighters, receive a refund of that duty. If the exporter is the owner of the manufactory in which the mechanical lighters were made, such refund may be paid, at the discretion of the Assistant Commissioner, either in cash or be set off against duty due from such exporter
- 14 The Central Government may, by notification in the official gazette, exempt any mechanical lighters from the whole or any part of the duty leviable thereon

CHAPTER V

MISCELLANEOUS

- 15 Every holder of a heence in Form A shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the payment of duty
- 16 The period of a beence to mannfacture mechanical lighters shall he from 1st April in any year or any later date on which the become may be resued to the 31st March following
- 17 There shall be a counterpart for each beened and the counterpart shall be in the same form as the becnee itself. The beenee shall at the time his beened is delivered to him the required to sign the counterpart of his beened in tolen of his acceptance of the conditions specified in the becnee
- 18 A fee of Rupees one lundred shall be parable for every heenes to manufacture mechanical lighters for each year or part of a year
- 19 If the holder of any heence granted under this Order should lose his original heence the authority competent to grant the heence may issue a duplicate on payment of a fee of one rupee
- 20 The Assistant Commissioner who grants a heence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order
- 21 The Assistant Commissioner shall permit the surrender of a licence issued undor this Order on one month a written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the licence is surrendered as the Commissioner may in each case determine
- 22 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under this Act

Provided that if the licence is renewed on expiry the date on which payment is due shall be determined under Clause 9

23 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appealate order of the Commissioner but an appeal shall be from any original order of the Commissioner to the Central Board of Revenue The Central Government may revie any order passed under the Act from which no appeal his

BERAR MICHANICAL LAGHTERS (EXCISE DUTY) ORDER, 1938

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case

- 24 No appeal under clause 23 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 25 The Central Government may empower any officer to search any place, vessel, cart or means of conveyance for mechanical lighters hable to duty and to serze and remove or detain any mechanical lighters which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act
- 25-A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department, Northern India, not below the rank of an Inspector
- 25-B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the officer in charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate
- 25-C When any person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

26 (1) Mechanical lighters in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packing or wrappings thereof be liable to confiscation, which may without prejudice to the provisions of section 12 of the Act, be adjudged subject to the provisions of clause 23 by the Assistant Commissioner:

BERAR MICHANICAL LIGHTERS (EXCISE DUTA) ORDER 1938

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in her of confiscation such fine not exceeding one thousand ripes as he thinks fit in addition to the duty payable in respect of such lighters under the Act

- (2) Articles of which confiscation has been adjudged under sub clause (1) and in respect of which the option of paving a fine in bein of confiscation has not been exercised shall be sold destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct provided that the Assistant Commissioner shall not sell confiscated mechanical lighters at a price lower than the duty payable in respect of such lighters under the Act
- 27 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an oftence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of primishment for breach of any provision of the Act or of this Order
- 28 When duty has been short levied through inadvertence error or misconstruction on the part of the Assistant Commissioner or through mis stitement as to quantity on the part of the owner of a misnufactory

or when any such duty after having been levied has been owing to any such cause crroneously refunded

the person chargeable with the duty so short levied or to whom such refund has erroneously heen made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have heen levied or from the date of making the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which he has been convicted in Court shall pay the deficiency on demand being made at any time

29 No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such claim is made within six months from the date of such payment

BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

THE SCHEDULE FORM A

(Vide Clause 4)

LICENCE FOR THE MANUFACTURE OF MECHANICAL LIGHTERS.
District
Serial No of Licence
Name of Licensee

Be it known that resident of is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, to manufacture mechanical lighters on the premises described in the Schedule attached from the date of this licence to the 31st day of March 19 after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VIII and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No IX

- I That he produce this licence on demand by any Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by any Inspecting Officer
- III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- IV That he keep correct daily accounts in the following form Mechanical Lighters Manufacture Account

Date	Opening balance	Quantity manu- factured	Quantity removed from Factory for	Quantity removed for export out of India	Quantity destroyed by accident	Closing Balance
1	2	3	tion in India 4	111dia 5	6	7
Total	ľ	1				

Note The word 'India' has the meaning assigned to it in clause 2 (11) of the Berar Mechanical Lighters (Excise Duty) Order, 1938

BERAR MECHANICAL LICHTERS (EXCISE DUTY) ORDER 1938

- V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in Form B appended to the Berar Mechanical Lighters (Excise Duty) Order 1938, showing the quantity of mechanical lighters removed from the licensed premises during the month
- VI That he carry out without delay auch structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate aupervision and prevent smuggling
- VII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner
- VIII That he observe all the provisions of the Mechanical Lighters (Excise Duty) Act 1934 as applied to Berar, and of the Berar Mechanical Lighters (Excise Duty) Order 1938 made thereunder
- IX That in the event of the expiry cancellation or surrender of the licence he sell or otherwise dispose of stock if any of mechanical lighters on which duty has not been paid to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Mechanical Lighters (Excise Duty) Act 1934 as applied to Berar or of the Berar Mechanical Lighters (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VIII is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner

Division Licensee

Dated the

The Schedule above referred to

District
Tehsil or Township
Boundaries of Manufactory
North
South

East West BERAR MECHANICAL LIGHTERS (EXCISE DUTY) ORDER, 1938

FORM B

(Vide clause 8)

Monthly return to be submitted by holder of licence to manufacture mechanical Lighters

Month

19

Opening balance	Mechanical Lighters manu- factured during the month	Quantity removed from Factory for consumption in India	Quantity removed from Factory for export	Quantity destroyed in Factory	Closing balance
1	2	3	4	5	6

Note —The word 'India' has the meaning assigned to it in Clause 2 (11) of the Berar Mechanical Lighters (Excise Duty) Order, 1938

Signature

Licensee

Dated the

Orders of Assistant Commissioner

Duty of Rs on Mechanical Lighters is hereby assessed, and must be paid on or before Inform assessee and enter in Revenue Registers

Signature

Assistant Commissioner,

Division

Dated the

[Finance Department (Central Revenues), Notification No 32-C Exc, dated the 26th March 1938, as amended by F D (C R) Notification No 70 C Exc, dated the 10th September 1938]

BERAR-VECHANICAL LIGHTERS

(a) OFFICERS EMPOWERED TO SEARCH

In pursuance of clause 25 of the Beiar Mechanical Lighters (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for mechanical lighters liable to duty and to seize and remote or detain any mechanical lighters which may appear to them to have been illegally imported or manificatined or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Mechanical Lighters (Fixise Duty) Act 1934 (XXIII of 1934) as in force in Berar

[F D (C R) Notification No 67 C Exc dated the 10th September 1938]

BLRAR MATCHES (EXCISE DUTY) ORDER, 1938

F THE BERAR MATCHES (EXCISE DUTY) ORDER, 1938

In exercise of the powers conferred by sections 17 and 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934) as in force in Berar, the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make certain rules for the purpose of providing for the assessment and collection in Berar of the duty imposed by the first mentioned Act.

CHAPTER I

SHORT TITLL, COMMENCEMENT AND DEFINITIONS

- 1 (1) This Order may be called "The Berar Matches (Excise Duty) Order, 1938"
- (2) It shall come into force on the 1st April, 1938, whereupon the Matches (Excise Duty) Beiai Order, 1934, (except the notifications of the Government of India in the late Foreign and Political Department, No 458-IB, dated the 20th September, 1934, and No 724-IB, dated the 31st December, 1935, issued in pursuance of clause 14 thereof) shall be cancelled. This cancellation shall not, however, have effect as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date
- 2 In this Order unless there is anything repugnant in the subject or context
 - (1) "the Act" means the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berai,
 - (11) "India" in clause 24 means as defined in the General Clauses Act, 1897 (X of 1897) as applied to Berai, but in clauses 9, 13 and 42 and for the purposes of any notification issued under clause 14, includes also all foreign possessions on the continent of India not protected by a customs cordon;
 - (111) "Commissioner" means the Commissioner Central Excises and Salt, Northern India,
 - (10) "Deputy Commissioner" means the Deputy Commissioner, Central Excises and Salt, Northern India,
 - (v) "Assistant Commissioner" means the Assistant Commissioner, Central Excises and Salt, Northern India, in whose jurisdiction the manufactory is situated and includes any officer specially authorized to exercise throughout Berar or any specified area therein all or any of the powers of the Assistant Commissioner under this Order.
 - (vi) "Inspecting Officer" includes officers of the Central Excises and Salt Department, Northern India, not below the rank

of Inspector and any officer of the Customs or Income tax. Department authorized by the Commissioner with the special or general consent of the Central Board of Revenue to inspect the premises in which matches liable to duty or splints or veneers are possessed or manufactured and shall include an officer permanently stationed at the manufactory to supervise its operations

- (vii) Superintendent means a Superintendent of the Central Excises and Salt Department Northern India
- (ciii) Deputy Superintendent means a Deputy Superintendent of the Central Excises and Salt Department Northern India
- (ix) Inspector means the Inspector of Central Excises and Salt Department Northern India appointed to supervise the working of the manufactory or any other officer duly empowered in this behalf by the Commissioner
- (x) Duty means the duty payable under the Act

CHAPTER II

SPECIAL APPOINTMENTS AND DELEGATIONS

3 Unless the Central Government shall in any case otherwise direct the power of specially authorizing any officer to exercise throughout Berar or any specified area therein all or sny of the powers of an Assistant Commissioner under this Order shall be exercisable by the Commissioner

CHAPTER III

MANUFACIURE OF MATCHES

4 The Assistant Commissioner may issue to any person firm or company being the owner of a manufactory a licence in Form A set out in the Schedule appended to this Order to manufacture matches

Provided that the holder of such a hoence shall not without the sanction of the Central Government be given a hoence in respect of any other manufactory within the same district

- 5 The holder of a hoence in Form A may manufacture instches subject to the conditions of his heence
- 6 The position of the premises covered by a licence to manufacture matches shall be clearly described in the licence and the licensee shall manufacture matches within the premises therein described and not elsewhere

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

Provided that, subject to the observance of such conditions as may be prescribed in this behalf by the Commissioner, the following processes may be carried on outside the licensed premises

- (1) the making of boxes from veneers and papers supplied by the licensee, and
- (2) the setting up of splints supplied by the licensee in frames also supplied by the licensee
- 7 Every holder of a licence in Form A shall keep a correct daily account in the form prescribed in the licence
- 8 Within five days after the close of each month, every holder of a licence in Form A shall submit to the Assistant Commissioner a monthly return in triplicate in Form B set out in the Schedule appended to this Order showing the number of boxes of matches removed from the manufactory during that month
- 9 On receipt of the return referred to in clause 8, the Assistant Commissioner shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty parable on matches (other than matches in boxes or booklets bearing a banderol) removed from the manufactory. If the licensee fails to submit a return the Assistant Commissioner may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the licensee who shall pay it into the Treasury by the end of the month following that for which the return was required to be made
- 10 An Inspecting Officer may enter the premises of any holder of a licence in Form A and inspect the licence, the building, the machinery, the stocks of matches and of materials for use in manufacturing matches and the accounts
- 11 A licensee shall not transfer his licence or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- 12 Any licensee who fails to keep a correct daily account or refuses to permit any authorized officer to enter the licensed premises and inspect the licensee building machinery, stocks and accounts or transfers the hierarce or sublets the licensed premises to any other person without the permission of the Assistant Commissioner shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or with both

BENAN WATCHES (EXCISE DUTA) ORDER 1938

CHAPTLR IV

Bringes and Remissions

- 13 Any person who exports from Berai to any place outside India matches on which duty has been paid under the Act shall on production of satisfactory evidence before the Assistant Commissioner that the matches have been so exported and that the duty has been jaid in respect of these matches receive a refund of that duty
- 14 The Central Government may be notification in the official Gazette exempt any matches from the whole or any part of the duty leviable thereon

CHAPTER V

MANUFACTURE AND IMPORTATION OF SPIRITS AND VENEFRS

- 15 A heence in Form A shall be deemed to authorize the holder thereof to manufacture splints and veneers to be used in the manufacture within his own manufactors of matches and match boxes
- 16 The Assistant Commissioner may issue to any holder of a hience in Form A a licence in Form C set out in the Schedule appended to this Order to manufacture splints and veneers for use in the manufacture of inatches in another manufactory and may likewise issue to any other person firm or company a hience in the same form to manufacture splints and veneers
- 17 Any holder of a licence in Form C may manufacture splints and seneers subject to the conditions of his licence
- 18 The position of the premises covered by a licence to manufacture splints and vences shall be clearly described in the licence and the holder of the licence shall manufacture splints and veneers within the premises described therein and not elsewhere
- 19 Every holder of a licence in boin C shall keep a correct duly account in the form prescribed in the licence
- 20 An Inspecting Officer may enter the premises of any holder of a hoence in Form C and inspect the hoence the building the machinery the stocks and the accounts
- 21 The holder of a licence in Form C shall not transfer his hoence or sublet the hoensed premises to any other person without the permission in writing of the Assistant Commissioner
- 22 Any holder of a licence in Form C who fails to keep a correct daily account or refuses to permit any authorized officer to enter the hierased premises and inspect the hierase building machinery stocks and accounts or trunsfers the hierase or sublets the hierased premises to any other person without the permission of the Assistant Commissioner

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

- 23 The Chief Customs Officer for any Customs-port may issue to any person, firm or company a licence in Form D set out in the Schedule appended to this Order to import splints and veneers through such port
- 24 The Assistant Commissioner may issue to any person, firm or company a licence in Form E set out in the Schedule appended to this Order to import splints and veneers by land into Berai from any place outside India or subject to any prohibition for the time being in force in Berar of British India under section 7 of the Act or the Matches (Excise Duty) Act, 1934 (XVI of 1934) as in force in British India from the territories of any Prince or Chief in India

CHAPTER VI

MISCELLANEOUS

- 25 The duty on matches to which clause (b) of section 4 of the 1ct applies shall be at the rate of four annas for every 1,440 matches or fraction thereof
- 26 Every holder of a licence in Form A or Form C shall furnish such security as may be demanded by the Assistant Commissioner for the observance of the conditions of his licence and for the payment of duty
- 27 The period of a licence to inanufacture matches or to manufacture splints and veneers or to import splints and veneers shall be from 1st April in any year or any later date on which the licence may be issued to the 31st March following
- 28 There shall be a counterpart for each licence and the counterpart shall be in the same form as the licence itself. The licensee shall, at the time his licence is delivered to him, be required to sign the counterpart of his licence in token of his acceptance of the conditions specified in the licence.
- 29 A fee of Rupees one hundred shall be payable for every licence to manufacture matches or to manufacture splints and veneers or to import splints and veneers for each year or part of a year

Frovided that (1) a licence to manufacture splints and veneers shall be issued free on application to any holder of a licence in Form A, and

- (11) a licence to import splints and veneers at a Customs-port shall be issued free to any holder of a similar licence available at any other Customs-port
- 30 If the holder of any licence granted under this Order should lose his original licence the authority competent to grant the licence may issue a duplicate on payment of a fee of one rupee

- 31 The Assistant Commissioner who grants a licence under this Order may cancel it in case of a breach of any of the conditions therein or of the Act or of the provisions of this Order
- 32 The Assistant Commissioner shall permit the surrender of a licence issued under this Order on one month a written notice and shall grant such refund if any of the whole or part of the fee paid for the year during which the hience is surrendered as the Commissioner may in each case determine
- 33 Every holder of a licence in Form A shall before the expiry cancellation or surrender of his licence pay all the duty payable by him under the Act

Provided that if the licence is innewed on expiry of the date on which payment is due shall be determined under clause 9

34 An appeal shall lie from any order of an Assistant Commissioner to the Deputy Commissioner and from any order of the Deputy Commissioner to the Commissioner No appeal shall lie from any appellate order of the Commissioner but an appeal shall he from any original order of the Commissioner to the Central Board of Revenue The Central Government may revise any order passed under the Act from which no appeal hes

Frovided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person heing given an opportunity of stating his case

- 35 No appeal under clause 34 shall be admitted unless received by the appellate authority within three months of the date of the order against which the appeal is made
- 36 The Central Government may empower any officers to search any place vessel cart or means of conveyance for matches liable to duty and to seize and remove or detain any matches which may appear to them to have heen illegally imported or manuacitured or to have been issued from the manufactory or stocked or kept for sale in contravention of any direction or rule made under the Act
- 36 A Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or this Order may be arrested in any place by any officer of the Central Excises and Salt Department Northern India not below the rank of an Inspector
- 36 B Every person arrested on the ground that he has been guilty of an offence under the Act or this Order shall forthwith be taken before the nearest Magistrate If there is no Magistrate near at hand the arrested person shall be taken to the officer in charge of the Police Station within the purisdiction of which he was arrested who shall produce the arrested person before the nearest Magistrate

BERAR MATCHES (EXCISE DUTY) ORDER, 1938

36-C When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of the Central Excises and Salt Department, Northern India

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf

37 (1) Matches, splints and veneers in respect of which breaches of the Act or of this Order have been committed shall, together with the boxes, packings or wrappings thereof, be hable to confiscation, which may, without prejudice to the provisions of section 15 of the Act, be adjudged subject to the provisions of clause 34 by the Assistant Commissioner

Provided that when adjudging confiscation the Assistant Commissioner shall give the owner an option to pay in heu of confiscation such fine, not exceeding one thousand jupees as he thinks fit

- (2) Articles of which confiscation has been adjudged under sub-clause (1) and in respect of which the option of paving a fine in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the Assistant Commissioner may direct
- (3) Before matches confiscated under sub-clause (1) and ordered to be disposed of in a manner admitting of their passing into consumption, or matches to be returned to the owner in consequence of the evercise of the option conferred by the proviso to the said sub-clause are removed from official control, the Assistant Commissioner shall, if the matches do not bear proper banderols, cause to be affixed thereto proper banderols, which, if he so directs, may be affixed over the manufacturer's label
- 38 The Assistant Commissioner may accept from any person whose property is liable to confiscation under the Act or who is reasonably suspected of having committed an offence under the Act or under the provisions of this Order a sum of money not exceeding one thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of this Order
- 39 If there is any doubt as to the average number of matches per box, the Assistant Commissioner or any officer not below the rank of Deputy Superintendent specially deputed by him for the purpose may, after giving notice of his intention to the owner of the manufactory, determine this number by causing samples to be taken, of at least one box in every ten gross of boxes and causing the number in each sample so taken to be counted and the duty payable shall be assessed on the results of this sampling

BERAR WATCHES (EXCISE DUTA) ORDER 1938

- 40 When duty has been short levied through madvertence error or misconstruction on the part of the Assistant Commissioner or through mis statement as to quantity or average number of matches per box on the part of the owner of the manufactory
- or when any such duty after having been levied has been owing to my such cause erroneously refunded the person chargeable with the duty so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within six months from the close of the month in respect of which the duty shall have been levied or from the date of miking the refund

Provided that a person chargeable with duty short levied as the result of an offence under the Act of which be has been convicted in Court shall pay the deficiency on demand being made at any time

41 No duty which has been paid and of which repayment wholly or in part is elaimed in consequence of the same having been paid through inadvertence error or misconstruction shall be returned unless such clum is made within six months from the date of such payment

CHAPTER VII

BANDEROL REGULATIONS

- 42 The provisions of this Chapter apply to matches other than those intended for export from Berar to a place outside India
- 43 (1) All matches issued from a manufactory shall be contained in boxes or booklets and the number of matches contained in a box or booklet shall not exceed eighty
- (2) Any owner of a manufactory who issues matches in contravention of sub clause (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both
- 14 The duty on matches shall be collected through the issue to owners of manufactories of the handerols required to he affixed to hoxes or hooklets of matches by the notification of the Government of India in the late Foreign and Political Department No 455 IB dated the 20th September 1934 and payment of the duty shall be made by the owners of manufactories depositing in the treasury the purchase price of the banderols affixed to boxes or booklets of matches issued from their manufactories
- 45 (1) The banderols to be affixed to boxes or booklets of matches shall be handerols manufactured in and issued from the Government Security Press Nasik

(2) Such banderols shall be of the following classes and shall be on sale at Government Treasuries at the following rates, namely

1

	Class of Banderol	Price of Banderol
		uttings production. Princip dispersi
1	Banderols for boxes or booklets containing on an average not more than 40 matches	Per gross of banderols, one rupee
2	Banderols for boxes or booklets containing on an average more than 40 but not more than 60 matches	Per gross of banderels, one supee and eight annas
3	Banderols for boxes or booklets containing on an average more than 60 but not more than 80 matches	Per gross of banderels, two rupees
4	Banderols for boxes containing on an average not more than 12 matches of the type known as "Bengal Lights"	Per gross of banderels, five
5	Banderols for boxes or packets containing on an average not more than 20 matches of the type known as "Self-lighting Biris"	Per gross of banderols, ten annas

- (3) Special banderols of the above classes but of distinctive colour shall be provided for use exclusively on boxes or booklets of matches in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
- 46 (1) Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet, shall bear a banderol of the appropriate class described in sub-clause (2) of clause 45.
- (2) The special banderols referred to in sub-clause (3) of clause 45 shall not be affixed to boxes or booklets of matches other than those in respect of which a rebate of duty has been granted by rules made under section 19 of the Act
 - 47 Every banderol shall be so affixed to the box or booklet that
 - (a) the words and figures on the banderol specifying the maximum number of matches covered by the banderol are legible;
 - (b) the box or booklet cannot be opened without tearing the banderol, and
 - (c) in the case of a box, the ends of the banderol are covered by the manufactory's label

- 48 The name of the manufactory or a distinguishing mark by which the manufactory or the manufacturer can be traced shall be clearly shown on the manufactory is label affixed to packets boxes or booklets. Where a distinguishing mark is used without the manufactory is name specimens of the label shall be submitted to the A is stant Commissioner for his approval and record. A distinguishing mark may take the form of a special design on the label
- 49 (1) An owner of a manufactory shall receive a refund of the purchase price of any banderol not employed by him on a box or booklet issued from his manufactory on returning the banderol to the Assistant Commissioner
- (2) An owner of a manufactory shall receive a refund of the purchase price of any banderol accidentally rendered unfit for use on a box or booklet on returning the damaged banderol to the As istant Commissioner and satisfying the Assistant Commissioner that the banderol has not been used on a box or bool let issued from a manufactory
- (3) If any matches contained in boxes to which banderols have been affixed are proved to the satisfaction of the Assistant Commission r to have become inserviceable before they are issued from a mainfactory the Assistant Commissioner may permit the boxes containing such matches to be destroyed under supervision and the owner of the manufactory shall receive a refund of the purchase price of any banderol so destroyed
- 50 (1) The Treasury Officer with the permission of the Assistant Commissioner shall supply to any owner of a manufactory banderols for use on boxes or booklets of matches in the manufactory on such owner executing a bond or firmishing adequate security to the satisfaction of the Assistant Commissioner for the price of the banderols so supplied but no person shall unless generally or specially so anthorized by the Assistant Commissioner issue from a manufactory any low or booklet bearing a banderol so supplied without paying into the Treasury the price of the banderol affixed to such box or booklet
- (2) Whoever issues from a manufactory any box or booklet of matches in contrivention of the provisions of sub-clause (1) half be pumishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with beth

THE SCHEDULE

FORM A

(Vide clause 4)

LICENCE FOR THE MANUFACTURE OF MATCHES

District

Serial No of Licence

Name of Licensee

Be it known that iesident of is hereby authorised by the undersigned, Assistant Commissioner, Central Excises and Salt, Northern India, Division to manufacture matches on the premises described in the Schedule attached from the date of this licence to the 31st day of March, 19, after which this licence will cease to have effect

It is required of the holder of this licence, as a condition of it remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IX and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No X

- I That he produce this licence on demand by any Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer
- III That he do not transfer, or purport to transfer, this licence, or sublet the licensed premises to any other person without the permission in writing of the Assistant Commissioner
- Tv, That he keep correct daily accounts in the following form, separate accounts being maintained for the various classes of boxes or booklets specified in sub-clause (2) of clause 45 of the Berai Matches (Excise Duty) Order, 1938, and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act, 1934, as applied to Berar, applies

Matches Manufacture Account

Date	Opening Balance	Quantity manu factured	Quantity removed from manu factory for consump tion in India	Quantity removed for export out of India	Quantity destroyed by accid nt	Closing Balance
1	2	3 .	4	5	6	7
	 	-	{			-
	1	}	-	}		
	1			[1	į
	ŀ		-	_	1	1
Total		-			}	

Note — The word India has the meaning assigned to it in clauses 9 13 and 42 of the Berir Mitches (Excise Duty) Order 1938 -

- V That he furnish to the Assistant Commissioner within five days after the end of each calendar month a monthly return in Form B appended to the Berar Matches (Excise Duty) Order 1938 showin, the quantity of matches removed from the Liensed premises during the month
- VI That he bring all splints of veneers purchased by him from a person holding a hoence in Form C D or E to the heensed premises and that he issue no such splints or veneers out of the heensed premises except to a person heen ed to manufacture matches in Berar or British India or in the territories of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under Section 7 of the Act or the Matches (Excise Dntv) Act 1934 as in force in British India
 - VII That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision and regulate the issue of matches out of the manifactory

- VIII That he make payment into the Treasury by the due date of the amount of duty to which he is assessed by the Assistant Commissioner
- IX That he observe all the provisions of the Matches (Excise Duty) Act, 1934, as applied to Berar, and of the Berar Matches (Excise Duty) Order, 1938, made thereunder
- X That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of stock, if any, of matches on which duty has not been paid and of unexpended splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act, 1934, as applied to Berar, or of the Berar Matches (Excise Duty) Order, 1938 made thereunder, or of any of the above mentioned conditions Nos I to IX is committed by the licensee or his partner or agent or any other person employed in the premises for which this licence is granted

Assistant Commissioner,
Central Excises and Salt, Northern India,
Division
Licensee.

Dated the

The Schedule above referred to

District

Tehsil or Township

Boundaires of Manufactory -

North

South

East

West

FORM B

(Vide clause 8)

MONTHLY RETURN TO BE SUBMITTED BY HOLDER OF LICENCE TO MANUFAC

Month

19

All figures to be in gross of boxes or bool lets (if matches so packed)*

Opening Balance	Matches manufactur ed during the month	Quantity removed from manu fa tory for consumption in India	Quantity removed from manu factory for export †	Quantity de≈troyed in manufactory	Clo ing Balanco
ì	۰	3	4	5	6

Norz —The word India has the meaning assigned to it in clauses 9 13 and 42 of the Berar Matches (Excise Duty) Order 1938

*Soparate entries to be made for each class of boxes or booklets specified in subclause (2) of clause 45 of the Berar Matches (Fxc so Duty) Order 1938 and for matches to which clause (b) of section 4 of the Matches (Excise Duty) Act 1934 as applied to Berar applies

†Deta is regarding exp rts shown in column 4

1 2 3 4	gross of boxes exported to gross of boxes exported to gross of boxes exported to gross of boxes exported to	per per per per	on on
	gross of boxes exported to	per	on
5	gross of boxes exported to	per	on

Signature

Licensee

Dated the

Orders of Assistant Commissioner

Duty of Rs on gross of boxes 1s hereby assessed and must be paid on or before Inform assessee and

enter in Revenue Registers

Signature

Assistant Commissioner

Diniston

Dated the

FORM C

(Vide clause 16)

LICENCE FOR THE MANUFACTURE OF SPLINTS AND VENEERS

District
Serial No of Licence
Name of License holder

Be it known that iesident of is hereby authorised by the undersigned, Assistant Commissioner of Central Excises and Salt, Northern India Division to manufacture splints and veneers on the premises described in the schedule attached from the date of this licence to the 31st day of March, 19, after which the licence will cease to have effect

It is required of the holder of this hoence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to VII and in the case of expiry, cancellation or surrender of this hoence, agree to abide by condition No VIII

- I That he produce this licence on demand by an Inspecting Officer
- II That he permit inspection of the licensed premises, the machinery, the stocks and the accounts by an Inspecting Officer
- III That he do not transfer, or purport to transfer, this heence or sublet the heensed premises to any other person without the permission in writing of the Assistant Commissioner
- IV That he keep correct daily accounts in the following forms, the entries in all columns except column (1) being in hundredweights, quarters and pounds avoirdupois

Splints Manufacture Account

Date	Opening Balance	Quantity manufactured	Quantity supplied to licensed match manufacturers	Closing Balance
1	2	3	4	5
	1 (1)			

BERAR MATCHES (LACISI DUTA) ORDER 1938

l'enecrs Manufacture Account

Date	Opening Balance	Quantity man ifi clured	Quantity supplied to licented match manufacturers	Cl sing Balance
1	2	3	4	
'				
		Į		

- V That he issue no splints or veneers out of the heensed pre mises evept to a person heensed to manifacture inatches in Berar or British India or in the territones of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act 1931 as in force in British India
- VI That he carry out without delay such structural alterations in the premises as the Assistant Commissioner may direct in order to facilitate supervision
- VII That he observe all the provisions of the Matches (Excise Duty) Act 1934 as applied to Berar and of the Berar Matches (Exciso Duty) Order 1938 made thereunder
- VIII That in the event of the expiry cancellation or surrend r of this heence he sell or otherwise dispose of the stock if any of splints and veneers in his posse sion to holders of a heence in Torm A within such period as may be fixed by the Assistant Commissioner

This hieracc may be enneclled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act 1934 as applied to Berar or of the Berar Matches (Excise Duty) Order 1938 made thereunder or of any of the abovementioned conditions Nos I to VII is committed by the holder of the heence or his partner or agent or any other person employed in the premises for which the heence is granted

Assistant Commissioner
Central Excises and Salt Northern Inda

Division Licence holder

The Scheduly above referred to

District
Tabsil or Township
Boundaries of Factory
North
South
East
West

FORM D

(Vide clause 23)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY STA

Customs-port Serial No of Licence Name of Licence holder

Be it known that of is hereby authorised by the undersigned, Chief Customs Officer for to import splints and veneers by sea into Berar at the above-mentioned port from the date of this licence to the 31st day of March 19, after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry, cancellation or surrender of this licence, agree to abide by condition No V

- I That he produce this licence when presenting any bill-of-en'ry for splints or veneers
- II That he do not transfer, or purport to transfer this licence
- III That he keep all splints and veneers imported under this licence within his own custody or control until they are supplied to a person licensed to manufacture matches in Berar or British India or in the territories of a Frince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act, 1934 as in force in British India
- IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934, as applied to Berar and of the Be ar Matches (Excise Duty) Order, 1938 made thereunder

V That in the event of the expiry cancellation or surrender of this hoence he sell or otherwise dispose of the stock if any of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Chief Customs Officer

This licence may be cancelled by the Chief Customs Officer if any breach of the Matches (Excise Duty) Act 1934 as applied to Berar or of the Berar Matches (Excise Duty) Order 1938 made thereunder or of any of the above mentioned conditions Nos I to IV is committed by the holder of the licence or his agent

Chief Customs Officer for Lacence holder

Dated the

FORM E

(Vide clause 24)

LICENCE FOR THE IMPORT OF SPLINTS AND VENEERS BY LAND

Countries and States from which import is permitted

Serial No of Licence

Name of Licence holder

Be it known that

of

រិន

hereby authorised by the undersigned to import spinits and veneers by land into Berar from the abovementioned countries and States from the date of this licence to the 31st day of March 19 after which this licence will cease to have effect

It is required of the holder of this licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions Nos I to IV and in the case of expiry cancellation or surrender of this licence agree to abide by condition No V—

- I That he produce this heence on demand by an Inspecting Officer or any Land Customs Officer
- 11 That he do not transfer or purport to transfer this hoence
- III That he keep all splints and veneers imported under this hierace within his own custods or control until they are supplied to a person licenced to manufacture matches in Berar or in the territories of a Prince or Chief in India from which the bringing of matches into Berar or British India is not for the time being prohibited under section 7 of the Act or the Matches (Excise Duty) Act 1934 as in force in British India

- IV That he observe all the provisions of the Matches (Excise Duty) Act, 1934 as applied to Berai and of the Berar Matches (Excise Duty) Order, 1938, made thereunder
- V That in the event of the expiry, cancellation or surrender of this licence, he sell or otherwise dispose of the stock, if any, of splints and veneers in his possession to holders of a licence in Form A within such period as may be fixed by the Assistant Commissioner

This licence may be cancelled by the Assistant Commissioner if any breach of the Matches (Excise Duty) Act, 1934, as applied to Berar or of the Berar Matches (Excise Duty) Order, 1938, made thereunder or of any of the abovementioned conditions Nos. I to IV is committeed by the holder of the licence or his agent

Assistant Commissioner, Central Excises and Salt, Northern India, Division

Licence holder

Dated the

[Finance Department (Central Revenues) Notification No 33-C Exc, dated the 26th March 1938, as amended by F D (C R) Notification No 69-C Exc, dated the 10th September 1938]

BERAR--WATCHES

A —BANDLROLS

In exercise of the powers conferred by sub-section (2) of section 8 of the Matches (Excise Duty) Act 1934 (XVI of 1934) as in force in Berar and in supersession of the notification of the Government of India in the late Foreign and Political Department No 454 I B dated the 20th September 1934 the Central Government is pleased to direct that after 31st March 1938 no matches shall be sold or offered or kept for sale in Berar except in packets boxes or bool lets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berar Matches (Excise Duty) Order 1938

Provided that matches in respect of which a declaration has been made in accordance with the rules published for British India with the notification of the Government of India in the Finance Department (Central Revenues) No 26 dated the 29th September 1934 and which bear a special banderol manufactured in and issued from the Government Security Press Nasik for the purpose of being affixed to boxes or booklets containing such matches may until further orders be sold or offered or kept for sale in Berar

Provided further that matches manufactured and issued from a manufactory in British India and sold or offered or kept for sale in Berar in packets boase or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Matches (Excise Duty) Order 1934 or of the Northern India Matches (Excise Duty) Order 1938 may until further orders be sold or offered or kept for sale in Berar

[F D (C R) Notification No 34 C Exe dated the 6th March 1938]

In exercise of the powers conferred by sub-sections (1) and (3) of section 8 of the Matches (Excise Duty) Act 1934 (NVI of 1934) as applied to Berar the Governor General in Council is pleased —

- (1) to direct that no matches shall be assued from a manufactory in Berar except in boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berir Mutches (Excise Duty) Order 1938
- (2) to exempt from the operation of this notification any match s intended for export from India or for shipment for consumption on a voyage to any port outside India

[[]F & P Department Notif cation No 4 5 I B dated the _0th September 1934 as amended by F & P D Not fication No 441 I B dated the _5th July 1935 and by F D (C R) Notif Cations No 1 C Exe dated the 31st July 1937 and No 36 C Exe dated the 95th March 1938]

BERAR MATCHES

B RULES FOR THE GRANT OF REBATE

In exercise of the powers conferred by section 19 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berar, the Governor General in Council is pleased to make the following rules to provide for the grant of a rebate of the duty payable under section 3 of the said Act, namely

- 1 A rebate of the duty payable under section 3 of the Matches (Excise Duty) Act, 1934, as applied to Berai, shall be granted on all matches to which the provisions of Chapter VII of the Berai Matches (Excise Duty) Order, 1938, apply, manufactured in any manufactory whose daily output does not exceed 100 gross of boxes at the following rates, namely
 - (1) where the average number of matches in a box or booklet is 40 or less, a rebate of ten pies per gross of boxes or booklets,
 - (11) where the average number of matches in a box or booklet is more than 40 but not more than 60, a rebate of one anna and three pres per gross of boxes or booklets, and
 - (111) where the average number of matches in a box or booklet is more than 60, a rebate of one anna and eight pies per gross of boxes or booklets
 - 2 In the case of matches subject for the time being to a direction, that they shall not be sold or offered or kept for sale except in packets, boxes or booklets bearing a banderol of the nature and affixed in the manner prescribed in Chapter VII of the Berai Matches (Excise Duty) Order, 1938, the rebate shall be made by a reduction in the selving price of such banderols to the owner of the manufactory
 - 3 An owner of a manufactory claiming a rebate in accordance with rule 2 shall present to the Treasury Officer at the time of purchasing banderols a certificate from the Assistant Commissioner in whose jurisdiction the manufactory is situated that the daily output of the manufactory does not exceed 100 gross of boxes of matches
 - 4 The certificate referred to in rule 3 shall not be valid for more than three months from the date of issue, and may be cancelled by the Assistant Commissioner at any earlier time if it appears to the Assistant Commissioner that the daily output of the manufactory to which it relates exceeds 100 gross of boxes
 - 5 The Treasury Officer shall, on presentation of such certificate, issue to the owner of the manufactory banderols of class 1, 2, 3 or 4

DERAR-MATCHES

specified in clause 45 of the Berar Matches (Lycise Duty) Order 1938, of distinctive colour at the following prices, namely —

Banderols of class 1 Per gross of bander is fifteen annas and two pies

Banderols of class 2 Per gross of banderols one rupee six annas and nine pies

Bander is of class 3 Per gross of bander i one rupee fourteen annas and four pies

Bander is of class 4 Per gross of banderols four annas and two pies

6 In the case of matches not for the time being subject to a direction of the nature referred to in rule 2 the owner of a manufactory claiming rebate of duty shall apply to the Assistant Commissioner in whose jurisdiction the manufactory is situate for the grant of such rebate and the Assistant Commissioner if satisfied that a rebate is admissible under rule 1 shall grant the same by reducing the demand for duty or if the duty has already been paid by refunding the appropriate portion thereof

[F & P Department Notification No 4.6 I B dated the "0th September 1934 as amended by F & P D Notification No 2 6 I B dated the 20th April 1935 and F D (O B) Notification No 35 C Exc dated the -0th March 1938]

BERAR MATCHES

C EXEMPTIONS

In pursuance of clause 14 of the Matches (Excise Duty) Berar Order, 1934, the Governor General in Council is pleased to exempt from the payment of the duty leviable under the Matches (Excise Duty) Act, 1934 (XVI of 1934) as applied to Beiar, matches exported by sea to any country outside India or shipped for consumption on a voyage to any port outside India

[F & P Department Notification No 458-I B, dated the 20th September 1934, as amended by F D (C R) Notification No 11-C Exc, dated the 31st July 1937]

In pursuance of clause 14 of the Matches (Excise Duty) Berar Order, 1934, the Governor General in Council is pleased to exempt matches of the type known as "Bengal Lights" in boxes containing not more than twelve matches each from so much of the duty leviable under clause (a' of section 4 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), as applied to Berar, as is in excess of five annas per gross of boxes

[F & P Department Notification No 724-I B, dated the 31st December 1935]

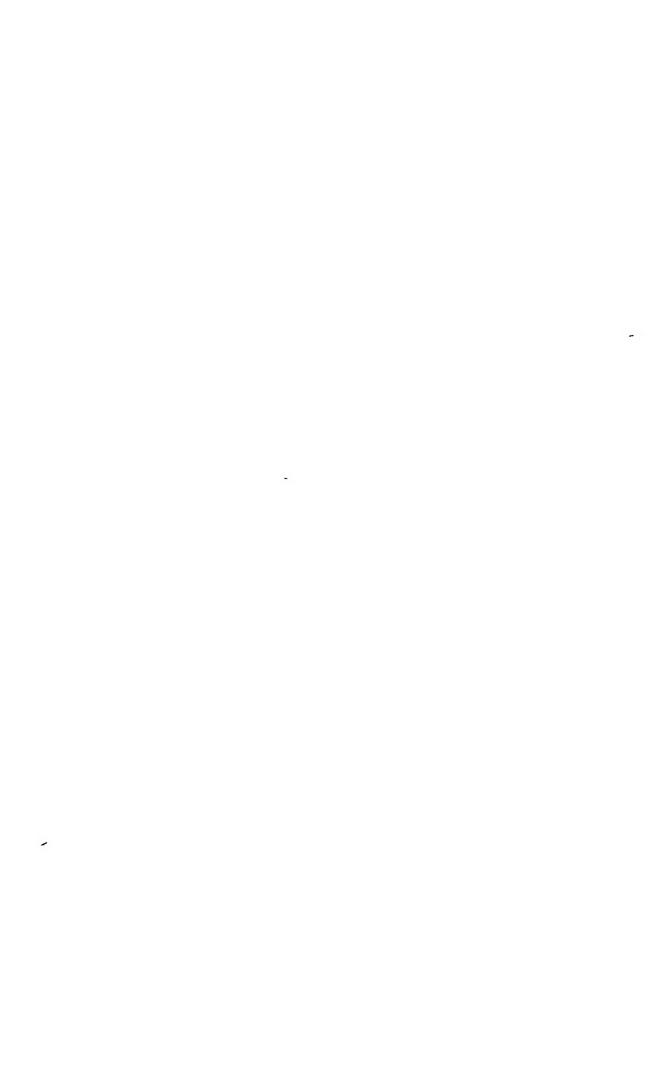
BERAR-MATCHES

D -OFFICERS EMPLOYED TO STALCH

In pursuance of clause 36 of the Berar Matches (Excise Duty) Order 1938 the Central Government is pleased to empower all officers of the Central Excises and Salt Department Northern India to search any place vessel cart or means of conveyance for matches hable to duty and to sever and remote or detain any matches which may appear to them to have been illegally imported or manufactured or to have been issued from the manufactory or stocked or kept for sale in contraven tion of any direction or rule made under the Matches (Excise Duty) Act 1934 (VI of 1934) as in force in Berr

[F D (C R) Notifi ation No 66 C Ex dated the 10th September 1938]

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APPENDIX I

A—Comparative statement showing rates of import and excise duties per gallon on motor spirit and kerosene since the imposition of excise duty on these articles

'Y ears		l) B ston		or sp	ırıt XCIS	e	Cus			rosen E:	(e) KC18(6
	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
1916 17	0	1	6		N	!	1	1	6		Nil	,
1917 18 to 1921 22	0	7	6	0	6	0	3	•	٥		74	
1929 4 5 to 19 4 5	0	6	G	0	6	0	h					
1925 26 to 19 8 C	0	4	0	0	4	0	}0	2	6	0	1	0
1929 30	0	6	0	0	6	0	}					
1930 31	0	6	0	0	6	0	0	2	3	0	1	6
1931 (up to 29th September 1931)	0	6	0	0	6	0	0	3	0	0	2	3
Present rate (since 30th September 1931)	٥	10	0	0	10	0	0	3	9	0	2	θŧ

B—Import and excise duties per ounce on silver since the imposition of excise duty on this article

X ear	Cust	oms	3	Exc	150		
	$\mathbf{R}\mathbf{s}$	A 1	P	Rs	A	P	
1930 31	0	4	0	0	4	0	
1931 (up to "9th September 1931)	0	6	0	0	6	0	
1931 34	0	7	5	0	7	6	
1934 35	0	5	0	0	5	0	
1935 37	0	2	0	0	2	0	
Present rate (since 28th February 1937)	0	3	0	0	3	a	

O—Import and excise duties per cwt. on sugar since the imposition of excise duty on this article (i.e., from the 1st May 1994)

		Ex	cise duty	on
Years	Customs duty on all sugar	Khandsarı sugar	All other sugar except palmyra sugar	Palmyra sugar
	Rs a P	Rsap	Rs A P	Rs a p
1934-37	9 1 0	0 10 0	1 5 0	Nil
Present rate (since 28th February 1937)	Rate of exciso duty on sugar other than Khandsari or Palmyra sugar plus Rs 7 4-0 per cwt	1 5 0*	2 0 0	Nıl

D—Import and excise duties per gross of boxes or booklets containing on an average not more than eighty matches since the imposition of excise duty on this article (i.e., from the 1st May 1934)

1934-35

			_	001	,,,		
		Cust	on	ıs	Exc	2150	
		Rs	A	P	R۹	A	P.
1	In boxes or booklets containing on an average not more than 40 matches	1	10	0	1	0	0
2	In boxes or booklets containing on an average more than 40 but not more than 60 matches • • • • • •	2	7	0	1	8	0
3.	In boxes or booklets containing on an average more than 60 but not more than 80 matches	3	4	0	2	0	0
4	All other matches For every 1,440 matches or fraction thereof .	0	4	1	0	4	0

^{*}Duty reduced to one rupee per cwt from 28th February 1937, vide Notification No 7-C Exc, dated the 3rd April 1937

APPRINDICES

E-Import and excise duties per mechanical lighter since the imposition of excise duty on this article (i.e. from the 19th lugust 1933)

1 ear	Cu toms	ExcLo
1934 35 (ince the 1934)	50 per cent ad valorem plus R. 180 per lighter Preferential rate of of U. K. origin 40 per cent. ad solorem plus Bs. 180 per lighter	Rs A P 1 S 0 per lighter

T—Import and excise duties per ton on steel angots since the amposition of excise duty on these articles (i.e., from the 1st November 1934)

Year	Custom.	Exc. e	
1934 3., (since the 1st November 1934)	The exci e duty leviable for the time being on steel ingots produced in British India or 20 per cent ad valorem with choice is higher Preferential rate of of U. K. origin. The excise duty leviable for the time being on steel ingots produced in British India or 10 per cent ad valorem whichever is higher.	Rs A r 4 0 0	

APPENDIX II.

Press communique relating to the export of Steel Ingots to Burma, dated the 8th January 1938

With the separation of Buina on the 1st April 1937, steel ingots on which the duty of exeise imposed by the Iron and Steel Duties Act, 1934 (XXXI of 1934), has been paid, or articles of iron or steel injurfactured in British India from such ingots exported to Buina on or after that date are hable to a countervaring import duty or importation into that country Such goods so exported may claim refund of exeise duty in British India under clause 9 of the Steel Ingots (Excise Duty) Order, 1931. With a view to avoid any dislocation of trade between India and Buina due to the inconvenience involved in claiming refunds under the ordinary procedure, a working arrangement has been concluded with the Government of Buina under which they have agreed to accept, in discharge of whatever countervalling import duty they might be entitled to levy on the goods, a certificate signed by the Collector of Customs at the port of shipment to the effect that the goods covered by the certificate would have been entitled to a refund if the exporter had exercised his option of receiving it in eash Necessary amendments to the Steel Ingots (Excise Duty) Order, 1934, have been made in this Department Notification No I-Central Excises, dated the 8th January 1938, and it is now open to the exporter of such goods to Buina to choose one or the other of the following two alternatives —

- (1) to receive the amount of refund due to him from the appropriate authority in British India, leaving it to the consignee to pay whatever countervailing duty the Government of Burma may demand from him on importation of the goods into Burma,
- (2) to accept the certificate mentioned above in full discharge of the refund due to him, thus securing entry of the goods. into Burma free of the countervailing duty
- 2 The application of this procedure will, for the present, be confined to the classes of goods covered by entries Nos 63(2), 63(3), 63(8), 63(9), 63(10), 63(12), 63(15), 63(17), 63(19), 63(20), 63(21), 63(25) and 63(27) of the Indian Customs Tariff Schedule. This list of items will be subject to amendment from time to time. Other goods will be exempted by the Government of Burma from the application of the countervailing import duty
- 3 The above procedure will not apply to individual consignments of less than one ton, which will also be exempted from the payment of the countervaling import duty in Burma